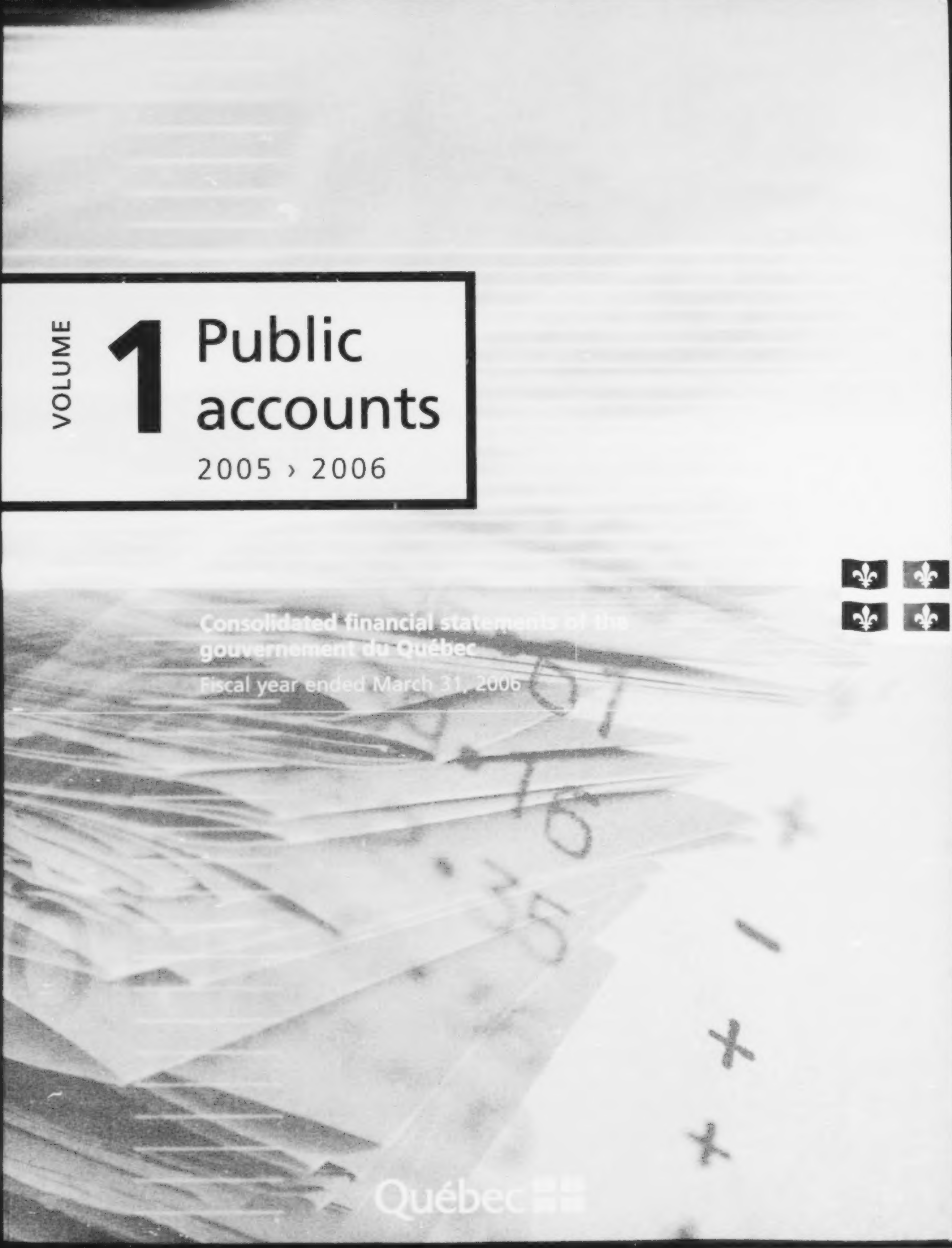

VOLUME

1 Public accounts

2005 › 2006

Consolidated financial statements of the gouvernement du Québec

Fiscal year ended March 31, 2006

Québec

2007-00354

PUBLIC ACCOUNTS 2005-2006

VOLUME 1

CONSOLIDATED FINANCIAL STATEMENTS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2006

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of the Financial Administration Act (R.S.Q., c. A-6.001)

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To Her Excellency the Honourable Lise Thibault
Lieutenant-Governor of Québec
Parliament Building
Québec

Your Excellency,

The undersigned has the honour of presenting to Your Excellency the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 2006.

Michel Audet

Michel Audet
Minister of Finance

Québec, October 2006

Mr. Michel Audet
Minister of Finance
Parliament Building
Québec

Dear Sir,

In accordance with the commission entrusted to me, I have the honour of presenting the Public Accounts of the Gouvernement du Québec for the fiscal year ended March 31, 2006. These accounts have been prepared under section 86 of the *Financial Administration Act (R.S.Q., c. A-6.001)*, in accordance with the Government's accounting policies.

Respectfully yours,

Carole Boisvert

Carole Boisvert, CA
Comptroller of Finance

Québec, October 2006

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Presentation of the Public Accounts

The 2005-2006 Public Accounts present the financial position of the Gouvernement du Québec and its operations. They include a financial analysis and a glossary to make them easier to understand and thus increase their usefulness and transparency.

The Ministère des Finances is aware that the use of indicators is extremely efficient for observing changes in the state of the Government's finances. Therefore, seven representative indicators are presented in the section "Analysis of the financial statements."

Preparing the Public Accounts requires the participation and collaboration of many employees from different Government departments, agencies and enterprises. We would like to thank all of them for their help in publishing this document.

Prior to the publication of the Public Accounts, the Ministère des Finances regularly informs the public about the state of the Government's finances and the results of its financial transactions.

The 2005-2006 Public Accounts present information on the actual results for fiscal 2005-2006. The original forecasts were presented in the 2005-2006 Budget of April 21, 2005 and were revised in the Quarterly Presentation of Financial Transactions as at September 30, 2005. The preliminary results were presented in the 2006-2007 Budget.

The Public Accounts for the fiscal year ended March 31, 2006 have been prepared by the Comptroller of Finance for the Minister of Finance in accordance with the accounting policies established by the Conseil du trésor and pursuant to the provisions of section 86 of the *Financial Administration Act (R.S.Q., c. A-6.001)*. They are published in two volumes.

Volume 1 – Consolidated financial statements of the Gouvernement du Québec

Volume 1 presents the consolidated financial statements of the Gouvernement du Québec, as well as a financial analysis that allows a better understanding of the transactions carried out in fiscal 2005-2006.

The consolidated financial statements consist mainly of the following:

- A consolidated statement of operations, which presents the annual surplus or deficit arising from operations during the fiscal year. It discloses the Government's revenue, the cost of services and other current expenses, as well as the variance between the current fiscal year and the previous one.
- A consolidated statement of accumulated deficit, which presents the change in accumulated deficits taking into consideration the results for the year and various restatements, where applicable.

- A consolidated statement of financial position, which presents the financial resources of the Québec government as well as its obligations. It shows the net debt from which the net value of fixed assets must be subtracted to determine the accumulated deficit.

- A consolidated statement of financial requirements and financing, which presents the change in liquid assets (cash and cash equivalents) and makes it possible to determine the Government's net financial requirements for the year.

- Notes and appendices, which provide additional information on the items that make up the various consolidated statements and which are an integral part of the consolidated financial statements. The notes also include a summary of the main accounting policies used in preparing the consolidated financial statements.

The report of the Auditor General of Québec presents his opinion on the consolidated financial statements.

Volume 2 – Revenue, appropriations, expenditure and investments of the consolidated revenue fund and financial information on the special funds of the Gouvernement du Québec

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is cashed into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include Government departments, budget-funded agencies, the National Assembly and persons designated by it, and other portfolios. The third section presents summary financial information on the special funds.

Glossary

The following terms are used in the section "Analysis of the financial statements" and throughout the financial statements contained in this volume.

Accrual basis of accounting

An accounting method where, in determining an entity's net results, revenue and expenditure arising from transactions in a given year are taken into account when the revenue is earned and the expenditures incurred, without considering when the transactions were settled through cash receipts or disbursements or in any other manner.

Budget cycle

The budget cycle is defined by two main principles:

- planning revenue and expenditure through the publication of the Budget Speech and the tabling of the Expenditure Budget; and
- monitoring changes in revenue and implementing the Expenditure Budget.

Cash basis of accounting

An accounting method where revenue is recognized when it is received and expenditure is charged to results for the year in which it gives rise to a disbursement.

Consolidated budget balance

The consolidated budget balance represents the difference between consolidated budgetary revenue and expenditure, taking the budgetary reserve into account.

Consolidated Revenue Fund

The Consolidated Revenue Fund consists of funds collected or received from various sources and over which Parliament has a right of allocation. It comprises Government departments as well as the budget-funded agencies listed in Schedule 1 of the *Financial Administration Act*.

Consolidation methods

Line-by-line consolidation method

The accounts of the Consolidated Revenue Fund and the other entities included in the Government's reporting entity, with the exception of Government enterprises, are standardized and combined line by line in accordance with the Government's accounting policies.

Glossary (cont'd)

Modified equity method

A consolidation method where investments in Government enterprises are recorded at cost, which is adjusted annually by the Government's share in the results of these enterprises with an offsetting entry to revenue and reduced by the portion of dividends that are paid or declared by an enterprise to the Government. The criteria that define a Government enterprise are presented in the notes to the financial statements.

Derivative instruments

Instruments whose value fluctuates depending on an underlying interest, regardless of whether the underlying interest is actually held or issued.

Direct debt

Direct debt corresponds to borrowings contracted on financial markets to meet the financial requirements of the Consolidated Revenue Fund and consolidated organizations.

Financial assets

Financial assets consist mainly of accounts receivable, temporary investments, investments in Government enterprises and long-term investments.

Financial instruments

Liquid assets, equity securities in an entity, or contracts that are both a source of financial assets for one of the two contracting parties and a source of financial liabilities or equity instruments for the other contracting party.

Government accounting policies

The Government's accounting policies define how financial transactions are recorded in its books and adequately reported to the general public. These policies were enacted by a decision of the Conseil du trésor.

Gross domestic product (GDP)

The value of all goods and services produced within the geographical limits of a country or a territory during a given period.

Indicators

Tools of measurement that make it possible to monitor and assess the attainment of an objective, the implementation of a strategy or the accomplishment of a task or an activity.

Glossary (cont'd)

Missions

The basic activity areas of a government that constitute its raison d'être. In Québec, there are six missions: Health and Social Services, Education and Culture, Support for Individuals and Families, Economy and Environment, Administration and Justice, and Debt Service.

Net debt

Net debt consists of accumulated operating deficits and the net value of fixed assets. It corresponds to the difference between the Government's financial assets and its liabilities.

Net financial requirements

The Government's net financial requirements are the net resultant of liquid assets required for operating and investment activities.

Non-financial assets

Assets available at the end of the year that normally cannot be converted into money for repaying the debt without disrupting the State's operations.

Own-source revenue

Total own-source revenue consists of revenue from income and property taxes, consumption taxes, duties, permits and forfeitures, as well as revenue from Government enterprises.

Pre-financing

Borrowings contracted during the year with an offsetting entry to cash for the financial requirements of the following year.

Reporting entity

The Government's reporting entity encompasses departments, agencies, enterprises and special funds which must account for the management of their financial transactions and resources to a minister or directly to the National Assembly and which are part of the Government or under its control.

Retirement Plans Sinking Fund (RPSF)

Under the *Financial Administration Act*, the Minister of Finance may make long-term investments by depositing money from the Consolidated Revenue Fund with the Caisse de dépôt et placement du Québec, up to an amount equal to the sums recorded as the pension plans liability, in order to create a sinking fund to provide for the payment of all or part of the benefits awarded under these plans.

Glossary (cont'd)

Total debt

The Government's total debt consists of the direct debt and the net pension plans liability. The Retirement Plans Sinking Fund, an asset that will eventually be used to pay the pension benefits of public and parapublic sector employees, is subtracted from the pension plans liability.

Transfer payments

Funds transferred by a government to an individual, an organization or another government for which the transferring government:

i) does not receive any goods or services in return, contrary to what occurs in purchase/sale transactions;

ii) does not plan to receive income, as it would with an investment.

Statement of responsibility

The Government is responsible for the integrity and objectivity of the consolidated financial statements prepared by the Comptroller of Finance for the Minister of Finance in accordance with the *Financial Administration Act (R.S.Q., c. A-6.001, s. 86).* The analysis of the financial statements contained in Volume 1 was also prepared by the Québec government.

To fulfil its accounting and financial reporting responsibilities, the Government maintains systems of financial management and internal control designed to provide reasonable assurance that transactions are duly authorized by Parliament and properly executed and recorded.

The Comptroller of Finance takes care of Government accounting and obtains all the information needed to meet its accounting requirements from Government departments, agencies, enterprises and funds.

The Government submits its consolidated financial statements for audit assurance to the Auditor General who, in his report to the National Assembly, states the nature and scope of his audit as well as his opinion.

The financial statements are part of the Public Accounts tabled annually in the National Assembly by the Minister of Finance.

On behalf of the Gouvernement du Québec,

Carole Boisvert

Jean Houde
Deputy Minister of Finance

Carole Boisvert, CA
Comptroller of Finance

Québec, October 11, 2006

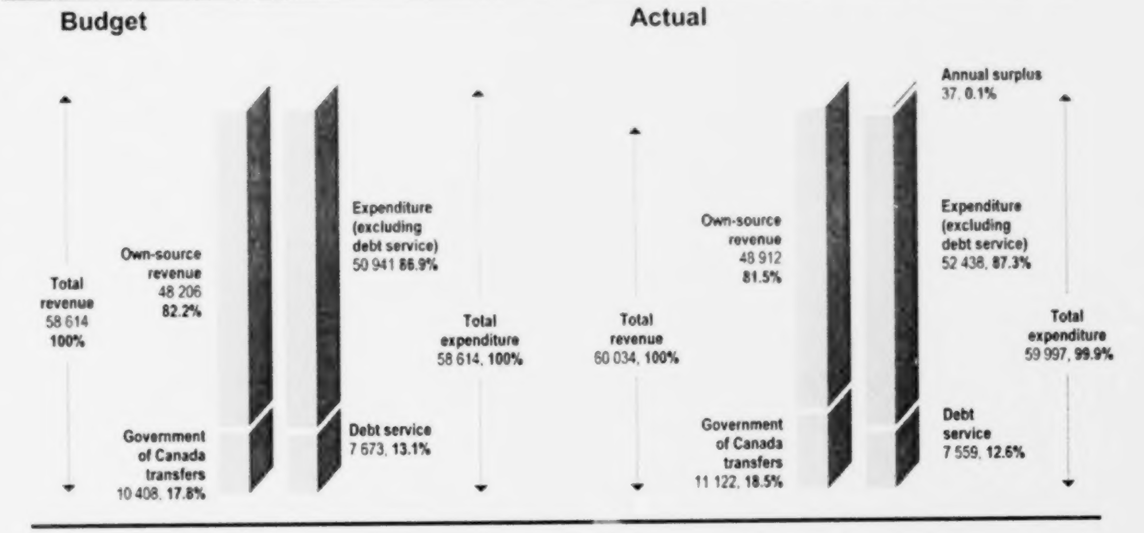
SECTION 1

Analysis of financial statements

1. Highlights for the fiscal year

- Real gross domestic product (GDP) for 2005 grew by 2.2%, while the Budget of April 21, 2005 forecast an increase of 2.4%.
- Actual results show an annual surplus of $37 million.
- Consolidated revenue amounts to $60 034 million, or $1 420 million more than anticipated in the Budget of April 21, 2005.
- Consolidated expenditure amounts to $59 997 million, or $1 383 million more than forecast on April 21, 2005. This represents an increase of 4.3% compared with the previous fiscal year.
- Consolidated financial requirements were reduced to $209 million, down $225 million compared with the 2005-2006 Budget.
- The Government's total debt has been revised upward by $2 842 million since the Budget of April 21, 2005.

2006



2. Overview of the 2005-2006 Budget

In the 2005-2006 Budget, the Government committed itself to maintaining a balanced budget.

Own-source revenue, excluding revenue from Government enterprises, was expected to grow by 3.0%. This growth takes into account the full impact of the fiscal measures announced in previous budgets, as well as in the 2005-2006 Budget. The forecast also reflects the reductions in personal income tax.

Revenue from Government enterprises was forecast to grow by 3.7%. This increase, compared with the results achieved in 2004-2005, was based in particular on the anticipated rise in the profits of the Société des alcools du Québec, which had been affected the previous year by a strike on the part of its employees.

Revenue from Federal Government of Canada transfers was expected to grow by 4.1% in 2005-2006. This forecast stemmed notably from the increase in health transfers under the September 2004 agreement on health care and the federal contribution of $165 million for the funding of day care spaces.

The 2005-2006 Budget forecast that program spending would grow by 3.6%. This forecast was based on the fact that the program spending objective had been raised to take into account pay equity and the renewal of the collective agreements of Government employees.

In addition, the Government continued to include health and education among its main priorities. The Budget Speech of April 21, 2005 announced an increase of over $800 million in the health budget and over $300 million in the education budget. For fiscal 2005-2006, the spending forecasts for the "Health and Social Services" mission and the "Education and Culture" mission were $21.6 billion and $13.0 billion, respectively.

3. Risks and uncertainties

The Government establishes its annual budget on the basis of economic forecasts. Any changes observed, particularly with regard to growth in the economy, the Consumer Price Index or interest rates, can cause actual results to differ from those forecast. For example, a 1% difference in nominal GDP has an impact of about $450 million on the Government's own-source revenue.

Federal Government of Canada transfers, which represented nearly 19% of the Government's total revenue in 2005-2006, are affected by revisions of economic, taxation or population data and by negotiations with the Federal Government of Canada, both of which are carried out on a regular basis. These revisions and negotiations can affect the level of revenue from Federal Government of Canada transfers.

As regards program spending, the level of spending allocated to certain programs is also related to the economic situation: for example, changes in the labour market affect the cost of employment assistance and income security programs. Similarly, in the realm of health, the aging of the population raises the risk of cost overruns for medication and public services.

In addition, fluctuations in interest rates and in the value of the Canadian dollar in relation to the other currencies that make up the debt have an impact on debt service.

Lastly, the Government is faced with pending or potential claims and lawsuits, which are discussed in Note 10 of the financial statements.

4. Variance analysis

Consolidated summary of operations
FISCAL YEAR ENDED MARCH 31, 2006
(in millions of dollars)

	Budget Speech of April 21, 2005 [1]	Actual results as at March 31, 2006	Change compared with Budget		Actual results as at March 31, 2005	Change compared with previous year	
			$	%		$	%
Own-source revenue excluding revenue from Government enterprises	43 753	44 358	605	1.4	42 600	1 758	4.1
Revenue from Government enterprises	4 453	4 554	101	2.3	4 346	208	4.8
Own-source revenue	48 206	48 912	706	1.5	46 946	1 966	4.2
Government of Canada transfers [2]	10 408	11 122	714	n/a	9 939	1 183	n/a
Total revenue	**58 614**	**60 034**	**1 420**	**n/a**	**56 885**	**3 149**	**n/a**
Expenditure (excluding debt service)							
Health and Social Services	21 647	21 984	337	1.6	20 923	1 061	5.1
Education and Culture	12 953	13 045	92	0.7	12 538	507	4.0
Other missions [3]	16 341	17 409	1 068	6.5	16 639	770	4.6
	50 941	52 438	1 497	2.9	50 100	2 338	4.7
Debt service	7 673	7 559	(114)	(1.5)	7 449	110	1.5
Total expenditure	**58 614**	**59 997**	**1 383**	**2.4**	**57 549**	**2 448**	**4.3**
ANNUAL SURPLUS (DEFICIT)	--	**37**	**37**		**(664)**	**701**	

(1) These data include, in addition to the Consolidated Revenue Fund, the revenue and expenditure of specified purpose accounts and the Government's organizations and special funds.

(2) Accrual accounting was implemented on a prospective basis as of 2005-2006 for revenue from Federal Government of Canada transfers. Therefore, it is not appropriate to compare federal transfer revenue for 2005-2006, which is on an accrual basis, with that for 2004-2005, which is on a cash basis.

(3) The other missions are: "Economy and Environment", "Support for Individuals and Families", and "Administration and Justice".

4. Variance analysis (cont'd)

Consolidated revenue

Comparison of actual results with the Budget

Own-source revenue, excluding revenue from Government enterprises, is $605 million more than forecast in the 2005-2006 Budget. This rise consists of increases with respect to corporate taxes, miscellaneous revenue, and duties and permits, which are offset in part by a drop in consumption taxes.

The growth of $101 million in revenue from Government enterprises is due mainly to a $198-million rise in Hydro-Québec's profits, which is offset by a decline of $25 million in the profits of the Société des alcools du Québec and of $72 million in those of other enterprises.

As for the $714-million increase in Federal Government of Canada transfers, it can be attributed primarily to:

- the adoption of accrual accounting, which led to an estimated increase of $219 million, the breakdown of which is presented in the Quarterly Presentation of Financial Transactions as at September 30, 2005;

- the reduction in federal personal income tax, retroactive to January 1, 2005, which had a positive impact of $181 million on revenue from Federal Government of Canada transfers.

This revision also takes into account a federal contribution of $200 million allocated under the specified purpose accounts for implementing Québec's parental insurance plan.

4. Variance analysis (cont'd)

Comparison of actual results with the previous fiscal year

The increase of $1 966 million, or 4.2%, in own-source revenue can be attributed mainly to the following factors:

- a rise of $534 million, or 12.6%, in corporate taxes, resulting from the growth in the profits of corporations in 2004 and 2005, which led to an increase in instalments payable in 2005-2006;

- an increase of $477 million, or 25.7%, in revenue from the sale of goods and services, stemming in particular from the $133-million gain realized by Investissement Québec on the sale of its investment in the Québec Cartier Mining Company and from the additional revenue of consolidated organizations;

- an increase of $384 million, or 4.1%, in sales tax, because of the vitality of household spending;

- a rise of $208 million, or 4.8%, in revenue from Government enterprises, primarily as a result of growth in the profits of the Société des alcools du Québec and the Société générale de financement du Québec;

- an increase of $132 million, or 0.8%, in revenue from personal income tax, mainly because of a rise in personal income that is partly offset by the impact of the fiscal measures announced in previous budgets.

Accrual accounting was implemented on a prospective basis as of 2005-2006 for revenue from Federal Government of Canada transfers. Therefore, it is not appropriate to compare federal transfer revenue for 2005-2006, which is on an accrual basis, with that for 2004-2005, which is on a cash basis.

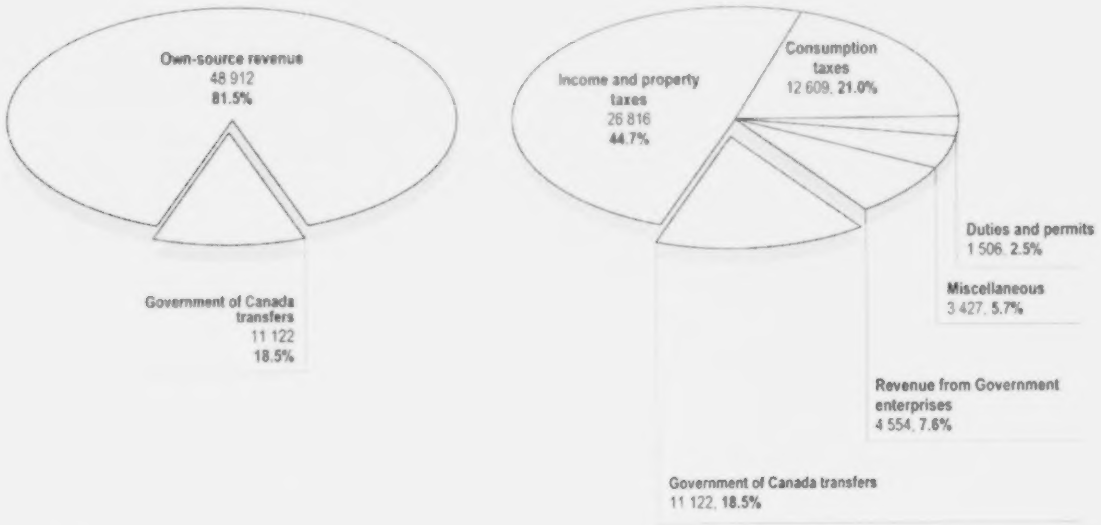
4. Variance analysis (cont'd)

Consolidated revenue

FISCAL YEAR ENDED MARCH 31, 2006
(in millions of dollars)

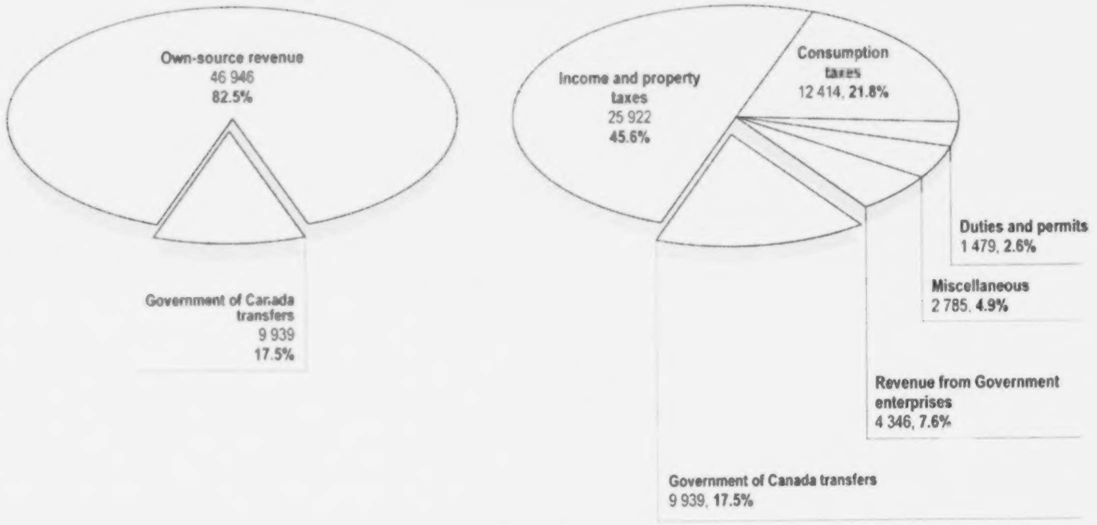
2006

Total revenue: 60 034



2005 [1]

Total revenue: 56 885



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(1) Certain 2005 figures were reclassified for consistency with the presentation adopted in 2006.

4. Variance analysis (cont'd)

Consolidated expenditure

Comparison of actual results with the Budget

For 2005-2006, consolidated expenditure excluding debt service is $1 497 million higher than forecast in the 2005-2006 Budget. Program spending was revised upward to take into account, among other things, increases of $648 million in additional spending by consolidated organizations and the specified purpose accounts, $380 million in the Ministère du Revenu's doubtful accounts expenditure, $140 million in the allowance for losses on guaranteed financial initiatives and $108 million in the expenditure recorded for pay equity.

Debt service is down $114 million compared with the forecast. This decrease stems notably from the better-than-anticipated performance of the Canadian dollar in relation to the various currencies that make up the debt and from lower-than-forecast interest rates. However, the revision was offset by an increase in the interest on the pension plans because of a rise in the Government's actuarial obligations with respect to these plans and in the interest rate applicable to these obligations.

Comparison of actual results with the previous fiscal year

The increase of $2 338 million, or 4.7%, in expenditure excluding debt service can be attributed primarily to the following factors:

- a rise of $1 061 million, or 5.1%, in the "Health and Social Services" mission, which reflects the Government's efforts to improve direct services to the population;

- a rise of $507 million, or 4.0%, in the "Education and Culture" mission, primarily because of the additional $321 million injected for educational success, as announced in April 2005;

- an increase of $770 million, or 4.6%, in "Other missions," which can be attributed mainly to the $200 million allocated under the specified purpose accounts for implementing Québec's parental insurance plan, $167 million in additional contributions to the Canadian Agricultural Income Stabilization Program, and $140 million for the allowance for losses on guaranteed financial initiatives.

Lastly, the debt service expenditure is $110 million, or 1.5%, higher than in 2004-2005, owing mainly to an increase in interest charges relating to consolidated organizations.

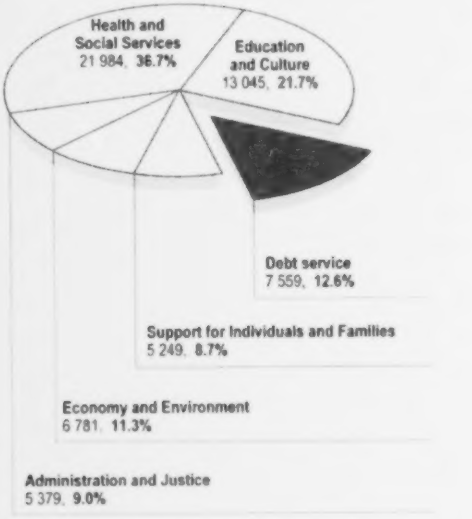
4. Variance analysis (cont'd)

Consolidated expenditure

FISCAL YEAR ENDED MARCH 31, 2006
(in millions of dollars)

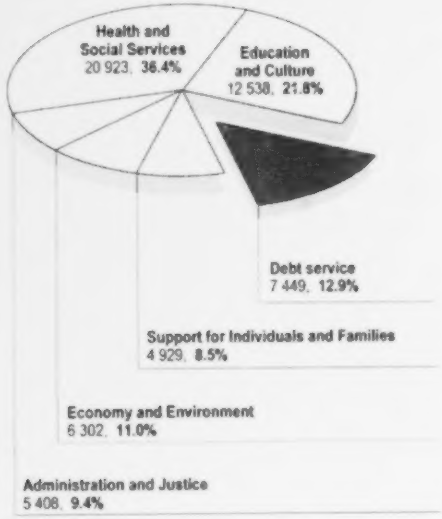
2006

Total expenditure: 59 997
By mission



2005 (1)

Total expenditure: 57 549
By mission



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(1) Certain 2005 figures were reclassified for consistency with the presentation adopted in 2006.

4. Variance analysis (cont'd)

Consolidated budget balance

The actual results for fiscal 2005-2006 show an annual surplus of $37 million. In accordance with the provisions of the *Balanced Budget Act (R.S.Q., c. E-12.00001)*, the Minister of Finance must report to the National Assembly on the surplus or overruns realized during the fiscal year in relation to the objectives set by the Act.

Pursuant to the *Balanced Budget Act*, the accumulated surplus at the end of fiscal 2005-2006 breaks down as follows:

Accumulated surplus pursuant to the *Balanced Budget Act*
(in millions of dollars)

	2006		2005
	Budget	Actual data	Actual data
Accumulated surplus, beginning of year	155	155	819
Surplus (overrun) reported for the year		37	(664)
Accumulated surplus, end of year	**155**	**192**	**155**

Consolidated net financial requirements

The $225-million improvement in consolidated net financial requirements compared with the 2005-2006 Budget is explained essentially by:

- the annual surplus of $37 million.
- the decrease of $188 million in net financial requirements stemming from consolidated non-budgetary transactions is due to:
  - a $516-million rise in "Other accounts," which results essentially from a decrease in accounts payable and accrued expenses stemming mainly from the adoption of accrual accounting for revenue from Federal Government of Canada transfers;
  - a $334-million decline in "Investments, loans and advances" resulting from the lower-than-anticipated value of the Government's investment in its enterprises and of long-term investments;

4. Variance analysis (cont'd)

- a $294-million decrease in "Pension plans", which reflects the growth in pension costs and in the interest on the pension plans that does not give rise to payments.

Consolidated net financial requirements
FISCAL YEAR ENDED MARCH 31, 2006
(in millions of dollars)

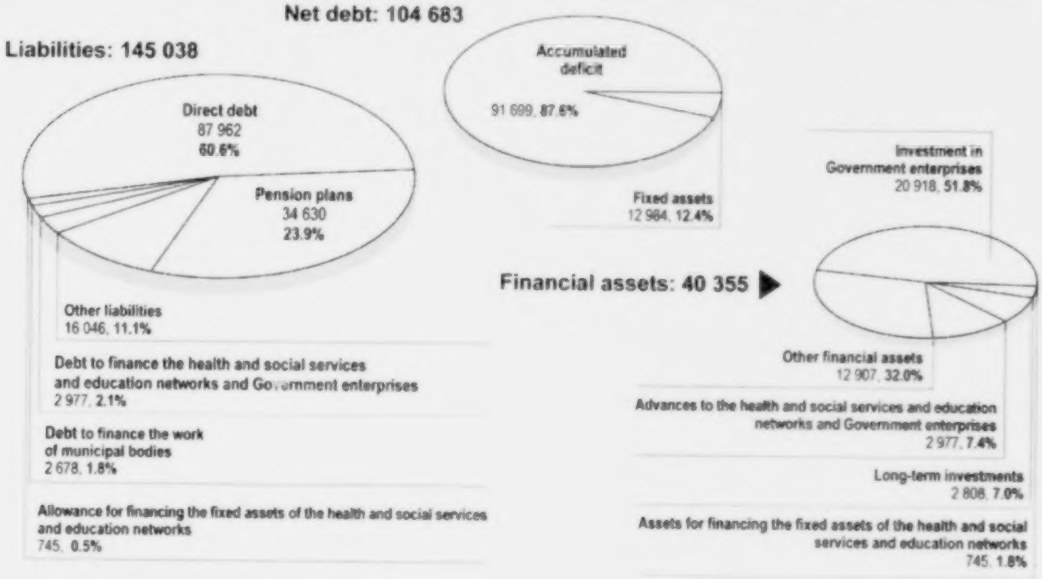
	Budget Speech of April 21, 2005	Actual data	Change compared with Budget
Annual surplus		**37**	**37**
Consolidated non-budgetary transactions			
Investments, loans and advances	(1 517)	(1 183)	334
Fixed assets	(1 242)	(1 166)	76
Pension plans	2 016	2 310	294
Other accounts	309	(207)	(516)
Consolidated non-budgetary transactions	**(434)**	**(246)**	**188**
CONSOLIDATED NET FINANCIAL REQUIREMENTS	**(434)**	**(209)**	**225**

4. Variance analysis (cont'd)

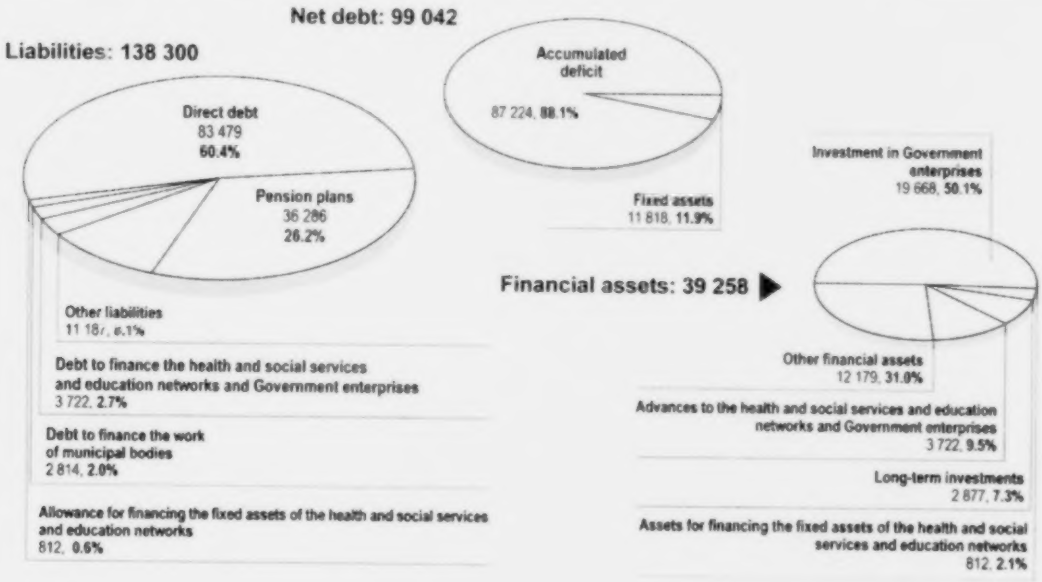
Government's financial assets and liabilities

AS AT MARCH 31, 2006
(in millions of dollars)

2006



2005



4. Variance analysis (cont'd)

Comparison of actual results with the previous fiscal year

The difference between the Government's financial assets and its liabilities corresponds to the **net debt**. As at March 31, 2006 the net debt amounted to $104 683 million, or $5 641 million more than the previous fiscal year.

Financial assets grew by $1 097 million in fiscal 2005-2006, essentially because of increases of $1 250 million in investment in Government enterprises and $626 million in accounts receivable, which are partly offset by a $745-million decrease in advances to the health and social services and education networks and Government enterprises. The breakdown of the Government's financial assets is presented in appendices 7 to 10 of the consolidated financial statements.

The Government's **liabilities** consist mainly of direct debt, pension plans, debt contracted to finance the networks, and accounts payable and accrued expenses. The growth of the Government's liabilities in 2005-2006 is due primarily to an increase in accounts payable and accrued expenses, and in the Government's total debt.

The following table shows the change in the Government's total debt compared with the forecast in the 2005-2006 Budget and the change compared with the previous fiscal year.

Change in the Government's total debt
FISCAL YEAR ENDED MARCH 31, 2006
(in millions of dollars)

	Budget Speech of April 21, 2005	Actual results as at March 31, 2006	Change compared with Budget	Actual results as at March 31, 2005	Change compared with previous year
Direct debt (1)	**82 568**	**87 962** (2)	**5 394**	**83 479** (2)	**4 483**
Pension plans liability	56 675	57 193	518	54 619	2 574
Retirement Plans Sinking Fund	(19 493)	(22 563)	(3 070)	(18 333)	(4 230)
Net pension plans liability	**37 182**	**34 630**	**(2 552)**	**36 286**	**(1 656)**
TOTAL DEBT	**119 750**	**122 592**	**2 842**	**119 765**	**2 827**

(1) Includes deferred foreign exchange losses (gains).

(2) Includes pre-financing.

4. Variance analysis (cont'd)

Comparison of actual results with the Budget

The $5 394-million upward revision of the direct debt, compared with the figure announced in the 2005-2006 Budget, is explained mainly by borrowings of $3 000 million to make deposits in the Retirement Plans Sinking Fund. This revision also takes into account pre-financing for a total of $2 684 million.

The $3 070-million increase in the assets of the Retirement Plans Sinking Fund is due essentially to these deposits.

Comparison of actual results with the previous fiscal year

Accordingly, as at March 31, 2006, the Government's total debt amounted to $122 592 million, an increase of $2 827 million since March 31, 2005. The main factors responsible for this increase are as follows:

- total investments of $2 127 million in fixed assets which, less the $961-million depreciation expenditure and loss in value, increased the net value of these assets by $1 166 million;

- the $1 250-million increase in Government investments in its enterprises (especially Hydro-Québec), owing mainly to the fact that the profits of such enterprises are not paid out as dividends.

5. Results of the indicator analysis

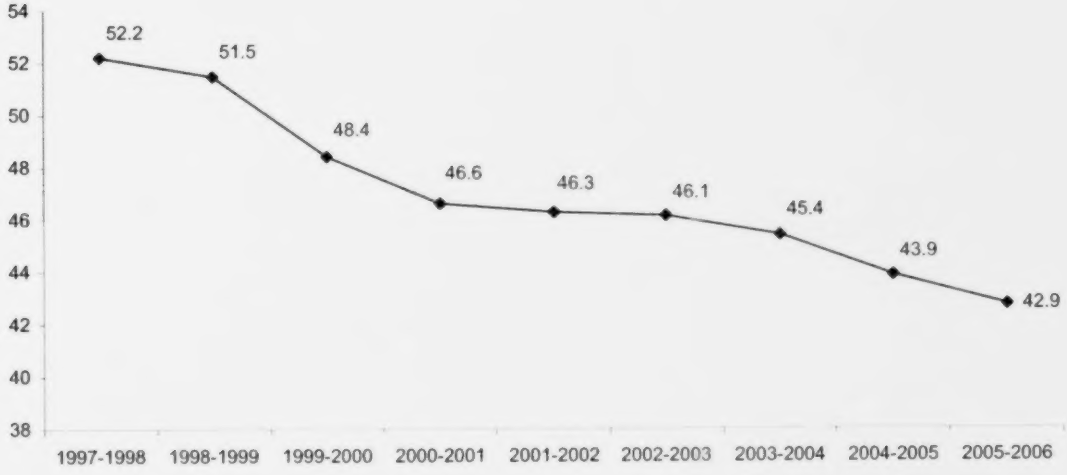
The financial indicator analysis shows that the state of the Government's finances has improved since 1997-1998. Indeed, the indicators reveal that the Government's ability to meet its commitments is greater than before. Moreover, the financial risk management policy has made the Government less vulnerable to foreign exchange rate fluctuations on financial markets.

Indicator 1: Total debt to gross domestic product (GDP)

The total Government debt to GDP indicator illustrates the Government's relative level of indebtedness.

The debt to GDP indicator has improved constantly since 1998, from 52.2% as at March 31, 1998 to 42.9% as at March 31, 2006. This reduction in the weight of the debt in the economy stems from the fact that a balanced budget was maintained in a context of sustained economic growth over that period.

TOTAL GOVERNMENT DEBT[(1)]
(as a % of GDP)



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(1) Total debt excluding pre-financing and deferred foreign exchange losses (gains).

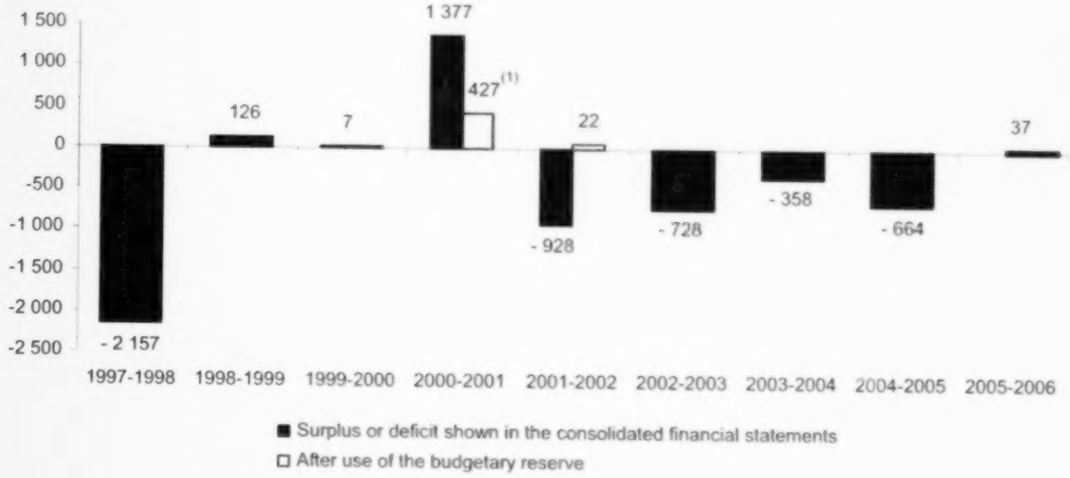
5. Results of the indicator analysis (cont'd)

Indicator 2: Change in consolidated budget balance

The consolidated budget balance is the difference between consolidated revenue and expenditure. This indicator shows the extent to which the Government is able to meet its annual financial obligations from its revenue (own-source revenue and federal transfers). It also shows the extent to which the Government can meet its balanced budget forecasts.

The Government has complied with the *Balanced Budget Act (R.S.Q. c. E-12.00001)* ever since this legislation was introduced. Indeed, the deficits posted from 2001-2002 to 2004-2005 offset the budgetary surplus achieved in 2000-2001. It should be noted that Section 9 of the Act stipulates that "if the Government achieves a surplus in a fiscal year, it may incur overruns in subsequent fiscal years up to the amount of that surplus." The Government achieved a balanced budget in 2005-2006.

CONSOLIDATED BUDGET BALANCE
(in millions of dollars)



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(1) An amount of $950 million was posted to the budgetary reserve in 2000-2001 and was used in full in 2001-2002.

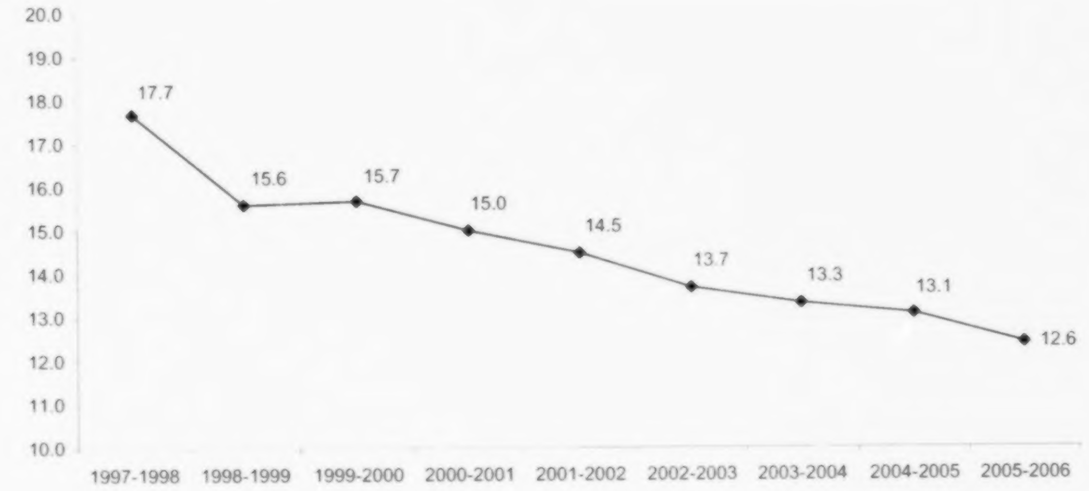
5. Results of the indicator analysis (cont'd)

Indicator 3: Debt service to total revenue

The debt service to total revenue indicator measures the Government's ability to cover the cost of its borrowings from its revenue as a whole. It shows the extent to which the borrowings contracted limit the Government's ability to meet its commitments.

As at March 31, 1998, debt service represented 17.7% of total revenue, compared with 12.6% as at March 31, 2006. This represents a decrease of close to a third of the ratio within the space of eight years.

DEBT SERVICE
(as a % of total revenue)



5. Results of the indicator analysis (cont'd)

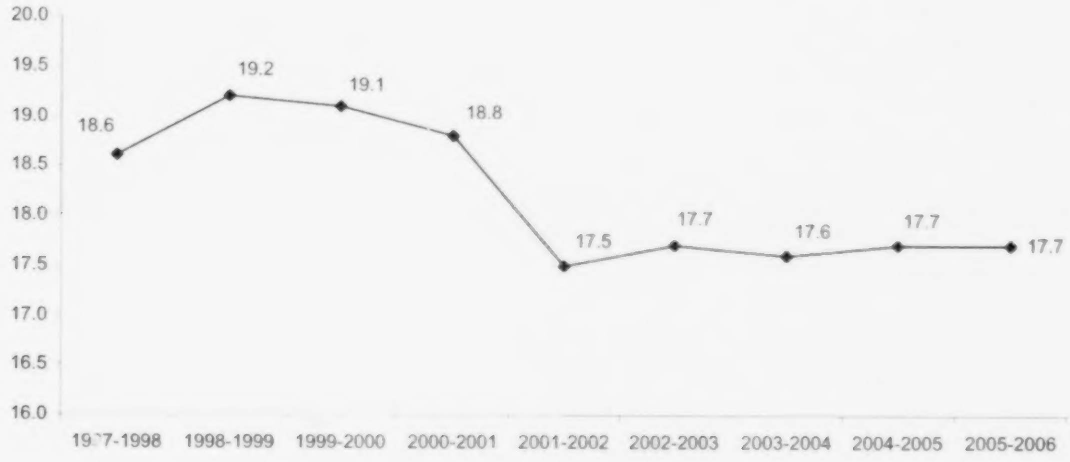
Indicator 4: Own-source revenue to GDP

The own-source revenue to GDP indicator measures the proportion of collective wealth that the Government collects in the form of income tax and other taxes and of other revenue derived from its enterprises in particular. The Government's own-source revenue includes all revenue apart from transfers received from the Federal Government of Canada.

It can be noted that this ratio dropped steadily from 1998-1999 to 2001-2002, from 19.2% of GDP to 17.5% respectively. The indicator has remained stable since 2001-2002 and stands at 17.7% in 2005-2006. This means that the Government now collects a smaller proportion of collective wealth to finance public services.

OWN-SOURCE REVENUE

(as a % of GDP)



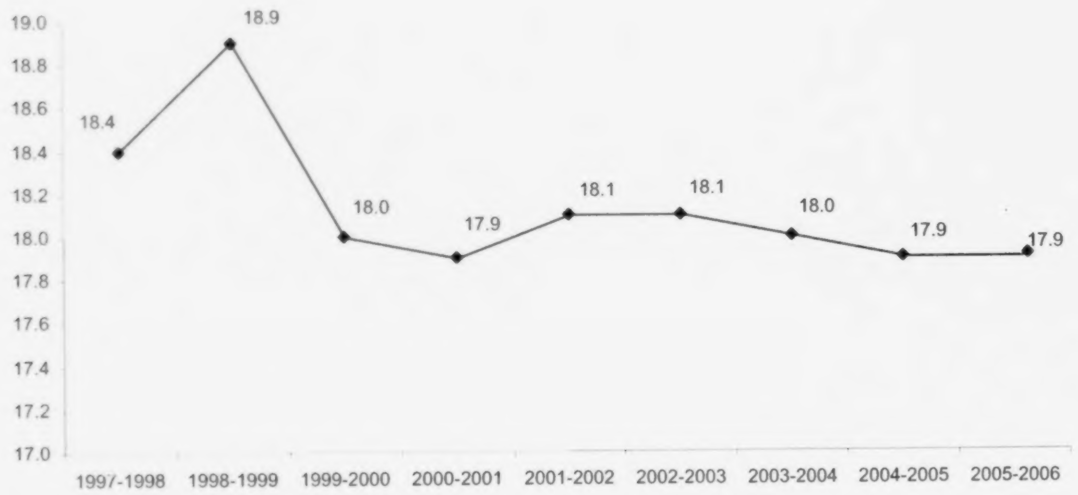
5. Results of the indicator analysis (cont'd)

Indicator 5: Program spending to GDP

The program spending to GDP indicator reveals the relative importance of the cost of public services in the economy.

Program spending as a percentage of GDP fell from 18.9% in 1998-1999 to 17.9% in 2005-2006. This means that the size of the Government has decreased in relation to collective wealth as a whole.

PROGRAM SPENDING
(as a % of GDP)



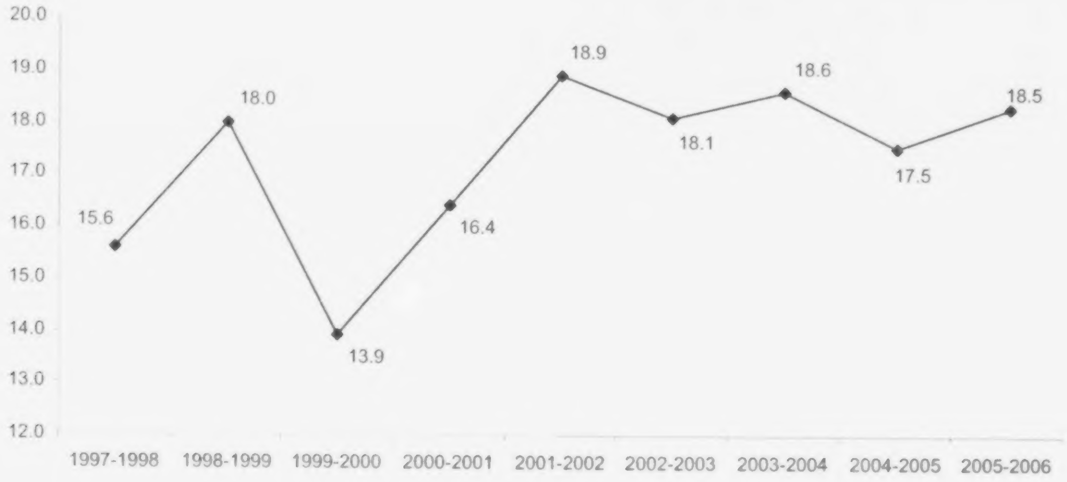
5. Results of the indicator analysis (cont'd)

Indicator 6: Transfers received from the Federal Government of Canada to total revenue

Transfers received from the Federal Government of Canada comprise equalization payments, payments from transfers for health care and for post-secondary education and other social programs, and amounts transferred by the federal government under various cost-sharing agreements. This indicator is used to measure the proportion of the Gouvernement du Québec's revenue that comes from the Federal Government of Canada.

The data on the following chart show that federal transfers are very volatile. In 1999-2000, the proportion of federal transfers in total revenue was 13.9%, an historic low compared with the proportion of nearly 29% observed in 1983-1984. In 2000-2001 and 2001-2002, the proportion grew substantially, to 18.9%. Since then it has remained fairly stable, standing at 18.5% in 2005-2006.

FEDERAL TRANSFERS
(as a % of total revenue)



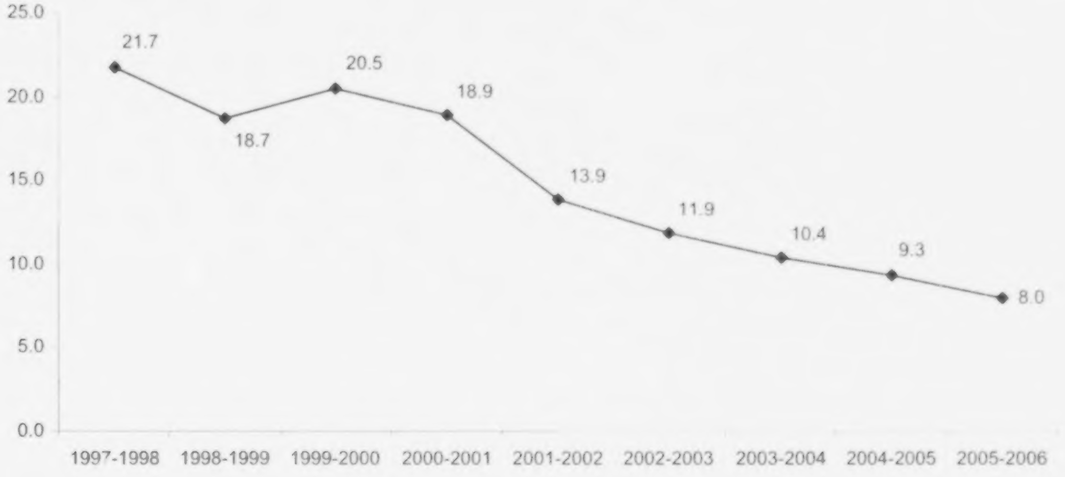
5. Results of the indicator analysis (cont'd)

Indicator 7: Debt in foreign currency to total debt

The debt in foreign currency to total debt indicator aims to highlight the Government's vulnerability to fluctuations in the Canadian dollar.

Over the past eight years, the proportion of total debt in foreign currency has declined sharply, from 21.7% in 1997-1998 to 8.0% in 2005-2006. This decrease makes the Government less vulnerable to fluctuations in the Canadian dollar in relation to other currencies.

DEBT IN FOREIGN CURRENCY[1]
(as a % of total debt)



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(1) Including pre-financing and excluding the balance of deferred foreign exchange losses (gains) and after taking into account the financial instruments used by the Government in managing its debt.

APPENDIX

Financial statistics (since the accounting reform)

FISCAL YEAR ENDED MARCH 31, 2006

(in millions of dollars)

This table presents the trends observed over the past nine years for several financial statement items. In addition, explanatory notes identify the changes made to previous financial statements.

Fiscal year	Revenue *	Expenditure *	(Deficit) or surplus	Total debt	Net debt(1)	Fixed assets	Accumulated deficit
2005-2006	60 034	59 997	37	122 592	(104 683)(10)	12 984	(91 699)
2004-2005	56 885	57 549	(664)	119 765	(99 042) (9)	11 818	(87 224)
2003-2004	54 530	54 888	(358)	116 214	(97 025) (8)	10 735	(86 290)
2002-2003	52 225	52 953	(728)	114 578	(95 601) (7)	9 716	(85 885)
2001-2002	50 011	50 939	(928) (11)	107 486	(92 772) (6)	8 234	(84 538)
2000-2001	50 628	49 251	1 377 (11)	104 860	(88 208) (5)	7 166	(81 042)
1999-2000	46 828	46 821	7	101 281	(89 162) (4)	6 693	(82 469)
1998-1999	46 034	45 908	126	102 106	(88 810) (3)	6 233	(82 577)
1997-1998	41 548	43 705	(2 157)	98 535	(88 597) (2)	6 016	(82 581)

* Certain figures were reclassified for consistency with the presentation adopted in 2005-2006.

($M: millions of dollars)

(1) Net debt represents total liabilities minus financial assets, recorded in the consolidated statement of financial position.

(2) The net debt of ($64 833 M) as at April 1, 1997 was increased by ($21 607 M), including ($13 173 M) for the recording of unrecorded pension plan obligations, ($6 889 M) for the consolidation of Government enterprises, agencies and special funds, ($731 M) for the change to the method used to record borrowings, ($461 M) for the recording of public sector restructuring measures and ($353 M) for the recording of fixed assets.

(3) The net debt was increased by ($339 M), including ($217 M) for fixed assets, ($25 M) for accounts payable and accrued expenses and ($97 M) for other accounts.

(4) The net debt was increased by ($359 M) for fixed assets.

(5) The net debt was increased by ($423 M), including ($473 M) for fixed assets, ($12 M) for sick leave and vacations and $62 M for investments in Government enterprises.

(6) The net debt was increased by ($1 386 M), including ($1 068 M) for fixed assets, $88 M for the Government's share of enterprises' foreign exchange gains or losses, ($215 M) for the correction of the error made by the Canada Customs and Revenue Agency, ($65 M) for the change in the accounting policy for certain recoveries and ($126 M) for the recording of employer contributions in respect of obligations relating to sick leave and vacations, for the change in the status of a Government enterprise and for costs related to the improvement of premises. In addition, accounting changes made by Government enterprises increased the net debt by ($2 250 M), including ($1 338 M) for foreign currency translation and ($912 M) for the introduction of a provision for deviations in the real rate of return.

(7) The net debt was increased by ($1 714 M), including ($1 482 M) for fixed assets, ($122 M) for the Government's share of enterprises' foreign exchange gains or losses and ($110 M) for a change in the application of the accounting policy for debts and an adjustment to the accounts receivable of a consolidated agency. In addition, accounting changes made by Government enterprises increased the net debt by ($387 M), including ($363 M) relating to the capping mechanism used in calculating deferred foreign exchange gains and losses on the basis of the real rate of return assumption.

(8) The net debt was increased by ($1 059 M), including ($1 019 M) for fixed assets and ($40 M) for the Government's share of enterprises' foreign exchange gains or losses. In addition, a correction of the allowance for sick leave and vacations made by a Government enterprise increased the net debt by ($7 M).

(9) The net debt was increased by ($1 353 M), including ($1 083 M) for fixed assets, ($126 M) following a reassessment of subsidies for school boards, ($147 M) for a correction to the allowance for doubtful accounts and $3 M for the Government's share of enterprises' foreign exchange gains or losses.

(10) The net debt was increased by ($5 678 M), including ($1 166 M) for fixed assets, ($3 384 M) for the change in the accounting policy for revenue from Federal Government of Canada transfers, ($270 M) for a change in the application of the accounting policy for the allowance for losses on guaranteed financial initiatives, ($264 M) following the new actuarial valuations of the pension plans, ($552 M) for the change in the recording of revenue from registration fees, ($41 M) for the harmonization of the accounting policies of consolidated organizations and $24 M for the Government's share of the translation adjustments of Government enterprises. Restatements by Government enterprises raised the net debt by ($25 M).

(11) Does not take the budgetary reserve of ($950 M) into account.

SECTION 2

Consolidated financial statements

Auditor General's report

To the National Assembly,

I have audited the consolidated statement of the financial position of the Government of Québec as at March 31, 2006 as well as the consolidated statements of operations, accumulated deficit and financial requirements and financing of the fiscal year ended on that date. The Minister of Finance is responsible for the preparation of these financial statements. My responsibility is to express an opinion on these financial statements based on my audit.

Except for what is mentioned in the following paragraphs, I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the government, as well as evaluating the overall financial statement presentation.

Reporting entity

The government reporting entity, which is described in note 1 of its financial statements, does not include the entities of the education network and those of the health and social services network. The government should include those entities in its reporting entity since it controls them.

Given the fact that the government did not compile all of the necessary information, I was unable to determine the effects of the non-inclusion of the entities of the education network and of the health and social services network in the financial statements. However, based on the information that I do have, the inclusion of these entities in the government's consolidated financial statements would have a significant impact on the financial information presented in those statements.

Compliance with generally accepted accounting principles for the public sector

These financial statements were prepared based on accounting policies determined by the government. Some of these policies differ from the accounting principles established by the Canadian Institute of Chartered Accountants (CICA) for the public sector. The use of these accounting principles could result in an increase or a decrease in the amounts of the annual surplus, the liabilities, the net debt and the accumulated deficits presented in these financial statements. However, as I do not have all of the information required to evaluate their impacts, I was unable to establish all of the effects of the application of these principles on the consolidated financial statements.

Auditor General's report (cont'd)

In view of the possible material effects on the financial statements of the elements described in the preceding paragraphs, I am unable to express an opinion whether these financial statements are presented fairly in accordance with Canadian generally accepted accounting principles.

In other respects, in accordance with the requirements of the *Auditor General Act*, I express the opinion that, except for the non-inclusion of the entities of the networks in the reporting entity, the effects of which I was unable to determine, these financial statements present fairly, in all material respects, the financial position of the Government of Québec as at March 31, 2006 and the results of its operations and the changes in its financial position for the fiscal year then ended, in accordance with the accounting policies of the Government of Québec set forth in note 1 of the consolidated financial statements. Moreover, I report that, in my opinion, except for the retroactive application of the changes to the accounting policies explained in note 2, these accounting policies have been applied on a basis consistent with that of the preceding fiscal year.

Other information and comments on the financial statements and on this report are presented in my *Special report to the National Assembly concerning the audit of the consolidated financial statements of the Government of Québec for the fiscal year ended on March 31, 2006.*

Renaud Lachance, CA
Auditor General of Québec

Québec, October 11, 2006

Consolidated statement of operations

FISCAL YEAR ENDED MARCH 31, 2006
(in millions of dollars)

Appendix		2006 Budget [1]	2006 Actual results	2005 Actual results (Note 12)
5	**REVENUE (Note 3)**			
	Income and property taxes	26 560	26 816	25 922
	Consumption taxes	12 939	12 609	12 414
	Duties and permits	1 303	1 506	1 479
	Miscellaneous	2 951	3 427	2 785
9	Revenue from Government enterprises	4 453	4 554	4 346
	Own-source revenue	**48 206**	**48 912**	**46 946**
	Government of Canada transfers	10 408	11 122	9 939
	Total revenue	**58 614**	**60 034**	**56 885**
6	**EXPENDITURE**			
	Health and Social Services	21 647	21 984	20 923
	Education and Culture	12 953	13 045	12 538
	Economy and Environment	6 565	6 781	6 302
	Support for Individuals and Families	5 091	5 249	4 929
	Administration and Justice	4 685	5 379	5 408
	Sub-total	**50 941**	**52 438**	**50 100**
	Debt service	7 673	7 559	7 449
	Total expenditure	**58 614**	**59 997**	**57 549**
	ANNUAL SURPLUS (DEFICIT)	**–**	**37**	**(664)**

(1) Based on the revenue and expenditure forecasts presented in the 2005-2006 Budget of April 21, 2005.

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

Consolidated statement of accumulated deficit

FISCAL YEAR ENDED MARCH 31, 2006
(in millions of dollars)

	2006		2005
	Budget [1]	Actual	Actual
PREVIOUSLY ESTABLISHED ACCUMULATED DEFICIT, BEGINNING OF YEAR	(86 290)	(87 224)	(86 563)
Restatements (Note 2)	--	(4 511)	--
Government's share of restatements made by Government enterprises (Appendix 9)	--	(25)	--
Government's share of translation adjustments of Government enterprises	--	24	3
Annual surplus (deficit)	--	37	(664)
ACCUMULATED DEFICIT, END OF YEAR	**(86 290)**	**(91 699)**	**(87 224)**

(1) Based on the revenue and expenditure forecasts presented in the 2005-2006 Budget of April 21, 2005.

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

Consolidated statement of financial position

AS AT MARCH 31, 2006
(in millions of dollars)

Appendix		2006		2005	
	FINANCIAL ASSETS				
7	Short-term investments		2 927		2 970
8	Accounts receivable		9 575		8 949
9	Investment in Government enterprises		20 918		19 668
10	Long-term investments		2 808		2 877
	Deferred expenses related to debts		405		260
	Advances to the health and social services and education networks and Government enterprises (Note 7)		2 977		3 722
	Assets for financing the fixed assets of the health and social services and education networks (Note 8)		745		812
	TOTAL FINANCIAL ASSETS		**40 355**		**39 258**
	LIABILITIES				
11	Bank overdraft		227		216
12	Accounts payable and accrued expenses		13 695		9 660
	Deferred revenue		2 124		1 311
	Pension plans (Note 5)		34 630		36 286
13	Debt before deferred foreign exchange gain (loss) (Notes 6 and 7)	86 356		82 972	
	Deferred foreign exchange gain (loss)	1 606	87 962	507	83 479
13	Debt to finance the health and social services and education networks and Govemement enterprises (Notes 6 and 7)		2 977		3 722
13	Debt to finance the work of municipal bodies (Notes 6 and 7)		2 678		2 814
	Allowance for financing the fixed assets of the health and social services and education networks (Note 8)		745		812
	TOTAL LIABILITIES		**145 038**		**138 300**
14	**NET DEBT**		**(104 683)**		**(99 042)**
15	**FIXED ASSETS (Note 4)**		**12 984**		**11 818**
	ACCUMULATED DEFICIT		**(91 699)**		**(87 224)**

16 Contractual obligations (Note 9)

17 Contingencies (Note 10)

18 Summary of fiduciary transactions conducted by Government agencies and funds

19 Financial information on the health and social services and education networks that are not included in the Government's reporting entity

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

Consolidated statement of financial requirements and financing

FISCAL YEAR ENDED MARCH 31, 2006
(in millions of dollars)

	2006		2005	
OPERATING ACTIVITIES				
Annual surplus (deficit)		37		(664)
Items not affecting liquid assets				
Doubtful accounts and other allowances	743		477	
Sick leave and vacations	64		128	
Depreciation and loss in value of fixed assets	961		871	
Amortization of deferred expenses related to debts	35		25	
Amortization of deferred foreign exchange (gain) loss	(126)		25	
Amortization of discounts and premiums	144	1 821	105	1 631
		1 858		967
Changes in financial assets and liabilities related to operations		(1 030)		(556)
		828		411
Activities related to pension plans				
Pension costs (Note 5)	1 682		1 596	
Interest on pension plans (Note 5)	4 061	5 743	3 714	5 310
Benefits	(3 517)		(3 278)	
Employee and independent employer contributions	84	(3 433)	102	(3 176)
		2 310		2 134
Liquid assets provided by operating activities		**3 138**		**2 545**
INVESTMENT ACTIVITIES				
Changes in investment in Government enterprises				
Investments made	(46)		(3)	
Investments realized	29		80	
Share in the results of enterprises entered as revenue less declared dividends	(1 234)	(1 251)	(940)	(863)
Changes in long-term investments				
Investments made	(489)		(421)	
Investments realized	520	31	275	(146)
Fixed assets				
Acquisition	(2 224)		(1 985)	
Disposal	97	(2 127)	31	(1 954)
Liquid assets used for investment activities		**(3 347)**		**(2 963)**
NET FINANCIAL REQUIREMENTS		**(209)**		**(418)**

Consolidated statement of financial requirements and financing (cont'd)

FISCAL YEAR ENDED MARCH 31, 2006
(in millions of dollars)

	2006		2005	
FINANCING ACTIVITIES				
Changes in debts				
Borrowings made	11 569		12 404	
Borrowings repaid	(7 179)	4 390	(7 026)	5 378
Activities related to pension plans				
Changes in the Retirement Plans Sinking Fund				
Payments	(3 000)		(3 202)	
Reinvestment of Fund investment income	(1 230)	(4 230)	(927)	(4 129)
Liquid assets provided by operating activities		**160**		**1 249**
Changes in liquid assets (1)		49		(831)
NET FINANCING		**209**		**418**

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(1) Liquid assets include cash in bank (Appendix 11) and short-term investments (Appendix 7).

	2006	2005
Liquid assets, beginning of year	3 248	2 417
Change during the year	(49)	831
Liquid assets, end of year	**3 199**	**3 248**

The notes to the financial statements and the appendices are an integral part of the consolidated financial statements.

Notes to financial statements

1. Significant accounting policies

The Gouvernement du Québec accounts for its financial transactions in accordance with the accounting policies disclosed below. When necessary, the information included in the consolidated financial statements is based on best estimates and judgments.

Reporting entity

The Government's reporting entity encompasses departments, agencies, enterprises and special funds which must account for the management of their financial transactions and resources to a Minister or directly to the National Assembly and which are part of the Government or under its control. They are listed in appendices 1, 2 and 3 of the financial statements and thus do not include the health and social services and education networks.

Fiduciary transactions conducted by certain agencies and funds are not included in the Government's reporting entity. These agencies and funds are listed in Appendix 4 of the financial statements.

Consolidation method

The accounts of the Consolidated Revenue Fund and the other entities included in the Government's reporting entity, with the exception of Government enterprises, have been standardized and combined line by line in accordance with the accounting policies disclosed below. Inter-entity transactions and balances have been eliminated.

Investment in Government enterprises is accounted for using the modified equity method. Therefore, investment in these enterprises is recorded at cost, which is adjusted annually by the Government's share in the results of these enterprises as a reduction of revenue, and reduced by the portion of dividends that are paid or declared by an enterprise and that accrue to the Government. A Government enterprise has all of the following characteristics:

a) it is a separate legal entity that has the authority to enter into contracts in its own name and to go before a court;
b) it is vested with the financial and administrative power to carry out commercial activities;
c) its main activity is the sale of goods or the delivery of services to individuals or to organizations not included in the Government's reporting entity;
d) it may, during the normal course of its operations, pursue its activities and settle its debts using revenue from sources not included in the Government's reporting entity.

1. Significant accounting policies (cont'd)

Measurement uncertainty

In preparing its financial statements, the Government must deal with the uncertainty inherent in measuring some of the items recognized or presented in the financial statements. The value of these elements is determined using estimates based on various assumptions.

The estimates are in turn based on the most reliable data available at the time the financial statements are prepared. They are adjusted annually according to new data that become available.

The main items for which estimates must be made are accounts receivable, long-term investments, accounts payable and accrued expenses, and pension plans.

Revenue

Revenue from income and property taxes, consumption taxes, duties, permits, fines and forfeitures is recorded in the fiscal year during which it is received, after deducting reimbursements and other amounts deductible under the applicable legislation. Assessments and amounts billed before the end of the fiscal year are entered as revenue. However, registration and driver's licence fees that have been received are recorded as revenue based on the period covered by the fees payable.

Revenue from Government of Canada transfers is recorded on an accrual basis. It is recognized as revenue in the fiscal year during which the events that give rise to the transfers occur, provided the transfers were authorized, the eligibility criteria were met and it is possible to make a reasonable estimate of the amounts involved. Sums received or receivable in regard to revenue that will be earned in a subsequent year are deferred and presented as liabilities.

Other revenue is recorded on an accrual basis. Interest income ceases to be recorded when there is no reasonable assurance that the principal or interest will be recovered.

Expenditure

Transfers are recorded in the fiscal year during which the events that give rise to them occur, insofar as the transfers have been authorized and once beneficiaries have met the eligibility criteria.

Expenditure includes the cost of goods and services acquired during the fiscal year, with the exception of fixed assets for which an annual depreciation is recorded.

1. Significant accounting policies (cont'd)

Debt service interest charges resulting from transactions in foreign currency are translated into Canadian dollars at the rates in effect at the time of the transactions.

Financial assets

Short-term investments are recorded at cost and accounts receivable, loans and advances are recorded initially at cost and then brought down to their net recoverable value through valuation allowances.

Investment in Government enterprises is recorded using the modified equity method.

Other long-term investments are entered at cost and reduced by any durable loss in value. The loss in value is charged to operations for the fiscal year during which it is known.

Liabilities

Accounts payable and accrued expenses

Specified purpose accounts

The *Financial Administration Act (R.S.Q., c. A-6.001)* provides for the creation of specified purpose accounts in which amounts received in respect of a contract or an agreement calling for the allocation of funds to a specific purpose may be deposited. Consequently, certain amounts receivable or payable under shared-cost programs without fiscal compensation or as a result of third-party compensation are recorded in specified purpose accounts.

Sick leave and vacations

Obligations relating to sick leave and vacations owed to Government employees are recorded as liabilities. The annual change in this account is posted to expenditure.

Allowance for losses on guaranteed financial initiatives

Obligations resulting from borrowings and other guaranteed financial initiatives are recorded on the basis of probable losses, when such initiatives are authorized. The annual change in this allowance is posted to expenditure.

1. Significant accounting policies (cont'd)

Probable losses on borrowings and other guaranteed financial initiatives, which have similar characteristics, are evaluated using an average rate based on past experience and the nature of the initiatives involved. However, when specific risks are identified for certain initiatives, the probable losses on these initiatives are evaluated on a case-by-case basis. Probable losses are revised annually.

Pension plans

Government pension plans are defined benefit pension plans. Within the context of preparing the Government's financial statements, obligations relating to vested benefits are evaluated using the actuarial projected benefit method prorated on service, according to the most probable assumptions set by the Government with regard, notably, to inflation, interest and employee remuneration. This method has been adjusted, however, to reflect the way in which benefits are earned by employees.

Total cost of plans

The annual cost of vested benefits for all pension plans, including the cost of changes to the plans, and the amortization of adjustments to estimates based on actuarial gains or losses are charged to expenditure, with an offsetting entry in the retirement plans account, i.e. pension plan liability. Changes to actuarial assumptions are included in the adjustments to estimates based on actuarial gains or losses.

In the case of the Government and Public Employees Retirement Plan (RREGOP), the Pension Plan of Management Personnel (PPMP), the Civil Service Superannuation Plan (CSSP), the Teachers Pension Plan (TPP), the Pension Plan of Certain Teachers (PPCT) and transfers from the TPP and the CSSP to RREGOP and the PPMP, adjustments to estimates based on actuarial gains or losses are amortized using the straight-line method over a period corresponding to the estimated average remaining years of service of participants in these plans as a whole. However, adjustments to estimates based on actuarial gains or losses for the other pension plans are amortized over a period corresponding to the estimated average remaining years of service of participants in each plan.

The total cost of the pension plans also includes interest charges on obligations relating to vested benefits, with an offsetting entry to liabilities in the retirement plans account.

1. Significant accounting policies (cont'd)

Retirement Plans Sinking Fund (RPSF)

Under the *Financial Administration Act (R.S.Q., c. A-6.001, s. 8)*, the Minister of Finance may make long-term investments, by way of a deposit with the Caisse de dépôt et placement du Québec, using part of the Consolidated Revenue Fund up to an amount equal to the sums recorded as the pension plans liability, in order to create a sinking fund to provide for the payment of all or part of the benefits awarded under these plans. The RPSF's assets are recorded at a value based on their market value. The RPSF's annual investment income is calculated by applying the nominal interest rate used in the most recent actuarial valuation to the RPSF's balance at the end of the previous fiscal year.

During the actuarial valuations conducted every three years, discrepancies that can be attributed to differences between revenue recorded since the most recent actuarial valuations and investment income valuated at its market value at the end of the fiscal year are amortized using the straight-line method over a period corresponding to the estimated average remaining years of service of participants, i.e. the period applicable to restatements relating to estimates based on actuarial gains or losses.

The RPSF's investment income and the amortization of discrepancies observed in the course of actuarial valuations are subtracted in calculating interest charges on obligations relating to vested benefits.

Debts

Borrowings are recorded at the amount received at the time of issue, adjusted by the premium or discount amortization to obtain the amount of principal repayable at maturity. The amortization is calculated using the effective rate for each borrowing.

Issue expenses related to borrowings are deferred and amortized over the term of each borrowing using the straight-line method. The unamortized balance is included in deferred expenses related to debts.

Borrowings in foreign currency are translated into Canadian dollars at the rates in effect on March 31.

Foreign exchange gains or losses resulting from the translation of borrowings are deferred and amortized over the remaining term of each borrowing using the straight-line method.

1. Significant accounting policies (cont'd)

Derivative instruments

The Government uses derivative instruments to manage foreign exchange and interest rate risks related to debts. These instruments are recorded at cost.

Derivative instruments used to manage the foreign exchange risk associated with the repayment of interest and principal on borrowings and with the cash management transactions such risk management entails, including currency swap contracts and foreign exchange forward contracts, are translated into Canadian dollars at the rates in effect on March 31. The components of these instruments, namely, financial assets and liabilities, are offset against one another and shown as "Debts" items.

Interest rate exchanges stemming from interest rate swap contracts used to change exposure to interest rate risk over the long term are reconciled with interest charges for the borrowings with which these swap contracts are associated.

Gains or losses on derivative instruments are deferred and amortized over the term of each contract. However, foreign exchange gains or losses on short-term contracts aimed at modifying the foreign exchange risk associated with long-term borrowings are amortized over the remaining term of the borrowing portfolio in the currency concerned using the straight-line method.

Debt Sinking Fund

Securities held by the sinking fund are recorded at the amount paid at the time of purchase, adjusted by the premium or discount amortization to obtain the amount of principal receivable at maturity. The amortization is calculated on the basis of the effective rate for each security.

The difference between the book value of a security and the amount received at the time of its disposal is charged to results.

Fixed assets

Fixed assets consist of acquired, built, developed or improved non-financial assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services.

They include land, buildings, facilities such as parks and outdoor recreational areas, complex networks such as dams, canals, roads and bridges, equipment such as vehicles and furniture, and the development of data processing systems.

1. Significant accounting policies (cont'd)

Fixed assets are recorded at cost and depreciated – except for land, which is not depreciated - using a logical and systematic method over a period corresponding to their useful life. They are a component of net debt. Their cost includes financing charges capitalized during their construction, improvement or development.

The cost of fixed assets held under capital leases is equal to the present value of payments due. Works of art and historic property are not recorded as fixed assets but are mentioned in a note to the financial statements, and their cost is charged to expenditure for the fiscal year during which they are acquired.

Fixed assets acquired through donation or for a nominal fee are recorded at their fair value at the time of acquisition with an offsetting entry to deferred revenue liabilities, which are gradually transferred to operating results using the same term and method of amortization as for the fixed assets concerned. However, land is recorded at its nominal value.

Sums received from agencies not included in the Government's reporting entity for the purchase of fixed assets are recorded as deferred revenue liabilities and gradually transferred to operating results using the same term and method of amortization as for the fixed assets concerned. However, contributions received for the purchase of land are deducted from the latter's cost.

2. Restatements

Revenue from Government of Canada transfers is now recorded on an accrual basis, that is, in the year to which it applies. Previously, it was recorded on a cash basis. With this new method, accounts payable and accrued expenses, deferred revenue, and accounts receivable have been re-evaluated upward by \$3 184 million, \$215 million and \$15 million, respectively, as at April 1, 2005.

Revenue from registration and driver's licence fees are now deferred and recorded as revenue based on the period covered by the fees payable. Previously, they were recorded in the fiscal year during which they were received. This new method has led to a \$552-million upward re-evaluation of deferred revenue as at April 1, 2005.

2. Restatements (cont'd)

The allowance for losses on guaranteed financial initiatives, which is made when such initiatives are authorized, is now revised annually to take into account past experience and information available on the financial initiatives' portfolio. The new method has led to a $270-million upward re-evaluation of this allowance, which is presented under accounts payable and accrued expenses, as at April 1, 2005.

New actuarial valuations for the Government's four main pension plans had to be carried out in 2004-2005 to re-evaluate actuarial obligations relating to vested benefits and the pension plans liability. However, these valuations were not available when the financial statements for the year ended March 31, 2005 were published. The necessary work was finalized during the current fiscal year. The results of these new actuarial valuations have led to a $264-million upward re-evaluation of the pension plans liability as at April 1, 2005.

Certain remuneration and operating expenditures of the Commission des services juridiques and the Tribunal administratif du Québec are now recorded on an accrual basis. Previously, they were recorded on a cash basis. This new method has led to a $41-million upward re-evaluation of accounts payable and accrued expenses as at April 1, 2005.

These restatements increased (decreased) the following items:

	2006 (in millions of dollars)
Accounts receivable	15
Accounts payable and accrued expenses	3 495
Deferred revenue	767
Pension plans	264
Accumulated deficits and net debt, beginning of year	**4 511**
Revenue	545
Expenditure	150
Surplus (deficit) for the year	**395**
Accumulated deficits and net debt, end of year	**4 116**

3. Revenue

According to applicable legislation, revenue is shown after deduction of the following items:

	2006	2005
	(in millions of dollars)	(Note 12)
Personal income tax		
Refundable tax credits		
Child Support Program	2 030	918
Sales tax	486	470
Day care expenses	177	178
Home-support services for seniors	97	82
New graduates working in remote ressource regions	75	12
Work premium	77	7
Other	82	81
Property tax refunds	252	239
	3 276	**1 987**
Corporate taxes		
Refundable tax credits		
Scientific research and experimental development	609	583
Cinematographic productions	94	116
Reporting of tips	48	50
Salaries paid to employees working in the Cité du commerce électronique	88	30
Job creation in a designated region	61	39
Credit for corporations established in the Cité du multimédia	41	16
Other	268	295
	1 209	**1 129**
Duties and permits		
Silvicultural work and other forest management activities	188	186
Highway carrier monitoring	56	55
Other	6	10
	250	**251**
	4 735	**3 367**

4. Fixed assets

Fixed assets are recorded at cost. They are depreciated over their useful life using the following methods:

Category	Depreciation method	Useful life
Buildings, including those rented under capital leases	Straight-line and annuity	10 to 50 years
Facilities	Straight-line	5 to 10 years
Complex networks	Straight-line	10 to 40 years
Equipment, including those rented under capital leases	Straight-line	3 to 20 years
Development of data processing systems	Straight-line	5 to 10 years

Works of art and historic property consist mainly of paintings, sculptures, drawings, prints, photographs, installations, films and videos and their cost is charged to expenditures for the fiscal year in which they are acquired.

5. Pension plans

The Gouvernement du Québec contributes to several pension plans for its employees. Employees of the public and parapublic sectors, the Members of the National Assembly and the judges of the Court of Québec participate in these plans.

Pension plans

	Estimated number of participants as at December 31, 2005	Number of beneficiaries as at December 31, 2005
Government and Public Employees Retirement Plan (RREGOP)	485 000	136 332
Pension Plan of Management Personnel (PPMP)	25 750	16 222
Teachers Pension Plan and Pension Plan of Certain Teachers (TPP and PPCT)	1 455 *	49 048 *
Civil Service Superannuation Plan (CSSP)	1 400 *	24 180 *
Superannuation Plan for the Members of the Sûreté du Québec (SPMSQ)	5 200	4 112
Pension Plan of Peace Officers in Correctional Services (PPPOCS)	3 000	1 202
Pension Plan of the Judges of the Court of Québec (PPJCQ)	270	311
Pension Plan for Federal Employees Transferred to Employment with the Gouvernement du Québec (PPFEQ)	255	90
Pension Plan of the Members of the National Assembly (PPMNA)	122	296
	522 452	**231 793**

* These plans have not admitted any new participants since July 1, 1973.

These plans are "defined benefit" pension plans, which means that they guarantee participants a set income upon retirement, calculated on the basis of participants' average income for the best paid years, generally five, and their number of years of service. The portion of benefits accrued prior to July 1, 1982 is usually indexed to the cost of living, while those accrued after that date are partially indexed.

There are two types of pension plans:
- cost-sharing pension plans;
- cost-balance pension plans.

5. Pension plans (cont'd)

Cost-sharing pension plans

In the case of RREGOP and the PPMP, the Government covers costs at a rate of 50% for years of service since July 1, 1982 and 58.33% (7/12) for years of service prior to July 1, 1982. The contributions of participants and independent employers are remitted to the Caisse de dépôt et placement du Québec.

In the case of the PPPOCS, the Government covers 46% of costs, while employees cover 54%. Employee contributions are paid into the Consolidated Revenue Fund.

Cost-balance pension plans

Cost-balance pension plans are plans for which employers cover the difference between the cost of plans and the contributions paid by participants. All Government plans except RREGOP, the PPMP and the PPPOCS fall into this category.

The contributions of participants and independent employers to these cost-balance plans are paid into the Consolidated Revenue Fund. The Government covers the difference between the cost of each plan and the contributions paid by participants and independent employers.

Value of actuarial obligations relating to vested benefits for the pension plans as a whole

The value of actuarial obligations relating to vested benefits for the pension plans as a whole for service rendered as at a given date is determined by actuaries of the Commission administrative des régimes de retraite et d'assurances (CARRA). For this purpose, they use the actuarial projected benefit method prorated on service and take into account, among other things, the most probable long-term economic assumptions.

Long-term economic assumptions:

- Yield, net of inflation	4.75%
- Inflation rate	2.75%
- Salary escalation rate, net of inflation	0.50%
- Discount rate for actuarial obligations relating to vested benefits	7.50%

5. Pension plans (cont'd)

Pension plans liability

The Government's liability with regard to the pension plans is recorded in conformity with the recommendations of the Canadian Institute of Chartered Accountants for public sector pension plans.

The liability recorded with respect to the pension plans is established on the basis of the value of actuarial obligations relating to vested benefits for the pension plans as a whole, taking into account certain adjustments stemming from actuarial gains or losses noted during the actuarial valuations prepared every three years and the extrapolations made between two valuations. These gains or losses are amortized using the accounting policy established for this purpose. The accumulated restatements at the end of the fiscal year correspond mainly to the unamortized balance of actuarial gains and losses and to adjustments made because of the three-month gap between the date on which actuarial obligations related to vested benefits are evaluated, i.e. December 31, and the date on which the pension plans liability is evaluated.

As shown by the following table concerning the main pension plans, the Government's liability with regard to the pension plans as a whole is estimated at $57 193 million as at March 31, 2006, including $34 474 million for RREGOP and the PPMP.

	Actuarial obligations relating to vested benefits	**Adjust-ments**	**Pension plans liability as at March 31, 2006**	**Pension plans liability as at March 31, 2005**
		(in millions of dollars)		
RREGOP				
- regular service	27 483	(1 420)	26 063	23 892
- transferred service	2 520	(231)	2 289	2 289
PPMP				
- regular service	5 346	(333)	5 013	4 557
- transferred service	1 248	(139)	1 109	1 102
TPP and PPCT	14 951	(1 227)	13 724	13 902
CSSP	5 079	(282)	4 797	4 870
Other	4 486	(288)	4 198	4 007
	61 113	**(3 920)**	**57 193**	**54 619**
Sinking fund [1]	(23 042) [2]	479	(22 563)	(18 333)
	38 071	**(3 441)**	**34 630**	**36 286**

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(1) During fiscal 2005-2006 the Minister of Finance made investments of $3 000 million in the Retirement Plans Sinking Fund ($3 202 million in 2004-2005). As at March 31, 2006, $1 230 million in investment income ($927 million in 2005) was reinvested in the sinking fund, and was taken into account in calculating interest charges relating to the pension plans.

(2) This amount corresponds to the fair value of investments with the Caisse de dépôt et placement du Québec as at March 31, 2006.

5. Pension plans (cont'd)

Actuarial valuations and subsequent estimates

The value of actuarial obligations relating to vested benefits is determined on the basis of actuarial valuations and extrapolations made from them for years between two valuations.

The most recent extrapolations, which were filed and issued in 2006, were determined on the basis of actuarial valuations:

- as at December 31, 2003 for the PPCT, the SPMSQ and service transferred from the TPP and the CSSP to RREGOP and the PPMP;
- as at December 31, 2002 for the CSSP, the TPP, RREGOP and the PPMP, other than service transferred from the TPP and the CSSP to RREGOP and the PPMP, and for the PPMP (RRAS);
- as at December 31, 2001 for the PPMNA and the PPPOCS;
- as at December 2000 for the PPJCQ, the PPFEQ, the PPMP (RRAS).

Total cost of pension plans

	2006	2005
	(in millions of dollars)	
Pension costs		
Cost of vested benefits excluding interest charges	1 394	1 472
Employee contributions	(78)	(98)
Independant employer contributions	(6)	(4)
	1 310	**1 370**
Amortization of adjustments to estimates based on actuarial gains or losses	372	226
	1 682	**1 596**
Interest on pension plans	2 831 (1)	2 787 (1)
Total	**4 513**	**4 383**

(1) After deducting Retirement Plans Sinking Fund investment income of $1 230 million in 2005-2006 ($927 million in 2004-2005).

5. Pension plans (cont'd)

Funding of pension plans

Actuarial valuations for funding purposes for regular service under "cost-sharing" pension plans (RREGOP, PPMP AND PPPOCS)

By law, CARRA actuaries are required to prepare, every three years, an actuarial valuation for funding purposes for each of the pension plans in order to determine the rates of contribution for these plans. To that end, the actuaries take legislative provisions and collective agreements into account using the valuation method agreed upon by the parties concerned and economic assumptions that are more conservative than those used to prepare valuations for accounting purposes.

According to these valuations, the Government commitment for funding purposes is calculated as the fund that the Government would have amassed had it been required to pay contributions since 1973 on the same bases as those used to determine the rate of contribution of participants. In the case of RREGOP and the PPMP, this fund was estimated at $46 164 million at fair value and $50 165 million at cost as at December 31, 2005 ($40 916 million at fair value and $44 608 million at cost as at December 31, 2004). In the case of the PPPOCS, for which employee contributions were paid into the Consolidated Revenue Fund, the value of the fund that would have been amassed by employees and the Government was $860 million at cost as at December 31, 2005 ($779 million as at December 31, 2004).

The difference between these amounts and the liability recorded for these three plans represents a non-payable amount that does not have to be recorded as a liability of the Government. A number of the Government's labour-management associations submitted an application to the Québec Superior Court requesting that it recognize that this difference constitutes a Government commitment. In July 2004, the ruling handed down by the Québec Superior Court on this application concluded that:

- in every fiscal year since 1973, the Government has disclosed, in an appropriate manner and in accordance with the standards of the Canadian Institute of Chartered Accountants, its financial commitments regarding the sharing of the cost of the Government and Public Employees Retirement Plan (RREGOP), the Pension Plan of Management Personnel (PPMP) and the Pension Plan of Peace Officers in Correctional Services (PPPOCS), as provided in the legislation concerned;

- sharing the cost of financing the pension plans concerned, namely, RREGOP, the PPMP and the PPPOCS, does not commit the Government to using the same actuarial bases as those employed to constitute the pension funds of participating employees, especially since the evidence revealed no risk of a detrimental impact on the pension wealth of each covered participating employee at any time.

5. Pension plans (cont'd)

The Government's labour-management associations appealed this ruling in August 2004. In January 2006, the Québec Court of Appeal suspended the appeal to allow the labour organizations of employees who participate in these plans to bring a new application before the Québec Superior Court for a declaratory judgment on this subject. An application to this effect was filed by these organizations in April 2006. Consequently, the suspension of the appeal will remain in effect until a final ruling on the new application is handed down by the Superior Court.

6. Risk management and derivative instruments

To meet the financial requirements arising from its operations for repaying maturing loans and for maintaining the desired level of liquid assets, the Government has provided itself with an annual financing and debt-management program targeting Canadian and international financial markets.

Participation in these markets involves various types of risk. Therefore, the Government devises risk-management strategies by using the different derivative instruments at its disposal.

Foreign exchange risk

Foreign exchange risk is the risk that the cash flows needed to repay the interest and principal on loans in foreign currency will vary according to market fluctuations. To manage this risk, the Government uses derivative instruments such as currency swap contracts and foreign exchange forward contracts. The purpose of such contracts is to exchange cash flows from one currency to another. These contracts mature at various dates until 2035.

After taking into account derivative instruments used to manage foreign exchange risk, the structure of the debt as at March 31, 2006 was 89% in Canadian dollars, 2% in U.S. dollars, 3% in yen and 6% in Swiss francs (as at March 31, 2005: 87% in Canadian dollars, 3% in U.S. dollars, 5% in yen and 5% in Swiss francs).

For the 2005-2006 fiscal year, $126 million was posted to results as an amortization of the deferred foreign exchange gain included in debt service ($25 million posted to results as an amortization of the deferred foreign exchange loss for fiscal 2004-2005).

6. Risk management and derivative instruments (cont'd)

Interest rate risk

Interest rate risk is the risk that debt service will vary unfavourably according to interest rate fluctuations. To reduce its exposure to interest rate risk, the Government uses interest rate swap contracts or short-term derivative products. Interest rate swap contracts make it possible to exchange payments of interest at fixed rates for payments of interest at variable rates or vice versa on the basis of a reference par value.

After taking into account derivative instruments used to manage interest rate risk, the structure of the debt as at March 31, 2006 was 69% at fixed rates and 31% at variable rates (as at March 31, 2005: 69% at fixed rates and 31% at variable rates).

Credit risk

Credit risk is the risk that a counterparty will default on his contractual obligations, an event that could entail financial losses for the Government. To protect itself from such a risk within the scope of derivative instrument transactions, the Government has adopted a credit risk management policy that limits potential losses by counterparties.

A credit limit is set for each counterparty based mainly on his credit rating. When this limit is exceeded, a process is implemented to ensure that the amounts owed by the counterparty concerned fall within the limits set.

The Government deals with major financial institutions whose credit rating is equal to or higher than its own by using as a reference the ratings granted by major rating agencies. As at March 31, 2006, more than 99.9% of its portfolio was associated with counterparties whose credit rating was equal to or higher than that of the province of Québec. In addition, nearly 94.5% of its derivative instruments portfolio were associated with counterparties that had a double "A" or better rating.

Liquidity risk

Liquidity risk is the risk that the Government will not be able to meet its financial commitments over the short term. To offset this risk, the Government has obtained lines of credit totalling C$1 165 million from various Canadian banking institutions.

6. Risk management and derivative instruments (cont'd)

In addition, the Government has concluded credit agreements for U.S.$3 500 million with a Canadian and international banking syndicate.

As at March 31, 2006, none of these credit lines or agreements had been drawn upon.

7. Debts

	2006			
	Direct		Health and social services and education networks and Government enterprises [1]	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
In Canadian dollars	57 116	57 116 [3]	3 042	3 042
In U.S. dollars	13 168	15 369	3	3
In yen	452 450	4 494		
In euros	7 562	10 714		
In Swiss francs	1 003	899		
Other currencies [4]		1 321		
Less				
Derivative instruments - net		(294)		
Sinking fund		3 851		68
Debts before deferred foreign exchange gain (loss)		**86 356**		**2 977**
Deferred foreign exchange gain (loss)		1 606		
		87 962		**2 977**

	2005			
	Direct		Health and social services and education networks and Government enterprises [1]	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
In Canadian dollars	53 720	53 720 [3]	3 779	3 779
In U.S. dollars	12 694	15 355	3	3
In yen	476 334	5 374		
In euros	6 129	9 615		
In Swiss francs	506	512		
Other currencies [4]		1 015		
Less				
Derivative instruments - net		(846)		
Sinking fund		3 465		60
Debts before deferred foreign exchange gain (loss)		**82 972**		**3 722**
Deferred foreign exchange gain (loss)		507		
		83 479		**3 722**

(See notes 1, 2, 3 and 4 on page 70)

2006

Work of municipal bodies[2]		Total			
In millions of monetary units	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**Derivative instruments - net** (in millions of dollars)	**Total after impact of derivative instruments** (in millions of dollars)
2 348	2 348	62 506	62 506	23 194	**85 700**
143	167	13 314	15 539	(13 686)	**1 853**
		452 450	4 494	(1 645)	**2 849**
99	141	7 661	10 855	(10 877)	**(22)**
		1 003	899	4 723	**5 622**
			1 321	(1 323)	**(2)**
	(92)		(386)	386	**--**
	70		3 989		**3 989**
	2 678		**92 011**	--	**92 011**
			1 606		**1 606**
	2 678		**93 617**	--	**93 617**

2005

Work of municipal bodies[2]		Total			
In millions of monetary units	**Total in Canadian equivalent** (in millions of dollars)	**In millions of monetary units**	**Total in Canadian equivalent** (in millions of dollars)	**Derivative instruments - net** (in millions of dollars)	**Total after impact of derivative instruments** (in millions of dollars)
2 271	2 271	59 770	59 770	21 608	**81 378**
143	174	12 840	15 532	(12 836)	**2 696**
		476 334	5 374	(904)	**4 470**
176	276	6 305	9 891	(9 891)	
		506	512	3 980	**4 492**
			1 015	(1 018)	**(3)**
	(93)		(939)	939	**--**
			3 525		**3 525**
	2 814		**89 508**	--	**89 508**
			507		**507**
	2 814		**90 015**	--	**90 015**

7. Debts (cont'd)

Weighted average interest rate (5)

Currency	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies	
	2006	**2005**	**2006**	**2005**	**2006**	**2005**
In Canadian dollars	5.42 %	5.82 %	5.93 %	6.03 %	5.44 %	5.61 %
In U.S. dollars	6.25	6.07	3.45	3.45	5.78	5.78
In yen	3.52	3.55				
In euros	4.47	4.69			7.72	8.41
In Swiss francs	2.71	3.16				
Weighted average rate	**5.36 %**	**5.60 %**	**5.93 %**	**6.02 %**	**5.59 %**	**6.16 %**

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(1) To offset this debt, advances to the health and social services and education networks and to Government enterprises are granted on the same conditions as these borrowings and recorded as financial assets.

(2) Under the water treatment program, the Government is committed, in accordance with an agreement with the municipalities and the Société québécoise d'assainissement des eaux (SQAE), to contributing to the financing of work costs by repaying, based on date of maturity, the principal and interest on borrowings contracted by the SQAE.

(3) The Government did not hold any of its securities as at March 31, 2006 ($55 million in 2005).

(4) In 2005 and 2006, other currencies included the pound sterling, the Australian dollar, the Mexican peso and the New Zealand dollar. A detailed table by type of currency and debt is presented in Appendix 13.

(5) The weighted average interest rate corresponds to the effective rate of borrowings.

Debt schedules after impact of derivative instruments

Direct

Maturing on March 31 (6)	In Canadian dollars (9)	In U.S. dollars (9)	In yen	In euros	In Swiss francs	Other currencies	Total
							(in millions of dollars)
2007	10 020	(1 357)	(99)	(1 882)	1 562		8 244
2008	6 058	35	37				6 130
2009	5 064	22		(1)	4		5 089
2010	6 451	21	(2)	(2)			6 468
2011	5 322	18	40				5 380
	32 915	**(1 261)**	**(24)**	**(1 885)**	**1 566**		**31 311**
2012-2016	23 360	100	1 558	468	3 362	(2)	28 846
2017-2021	1 810	631	1 117	1 395	694		5 647
2022-2026	5 191	(40)	198				5 349
2027-2031	4 700	1 605					6 305
2032 and thereafter	8 711	187					8 898
	76 687	**1 222**	**2 849**	**(22)**	**5 622**	**(2)**	**86 356**

7. Debts (cont'd)

Health and social services and education networks and Government enterprises

Maturing on March 31 (7)	In Canadian dollars (9)	In U.S. dollars	In yen	In euros	In Swiss francs	Other currencies	Total
							(in millions of dollars)
2007	343						343
2008	605						605
2009	14						14
2010	522						522
2011	92						92
	1 576						**1 576**
2012-2016	93						93
2017-2021	27						27
2022-2026	422						422
2027-2031	26						26
2032 and thereafter	833						833
	2 977						**2 977**

Work of municipal bodies

Maturing on March 31 (8)	In Canadian dollars	In U.S. dollars	In yen	In euros	In Swiss francs	Other currencies	Total
							(in millions of dollars)
2007	459						459
2008	200						200
2009	111						111
2010	305						305
2011	577						577
	1 652						**1 652**
2012-2016	937						937
2017-2021	89						89
	2 678						**2 678**

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(6) This schedule takes into account $2 895 million for Treasury bills and $1 376 million for short-term borrowings in 2007 and was drawn up considering projected repayments of $807 million in 2007, $1 058 million in 2008, $514 million in 2009, $458 million in 2010, $391 million in 2011 and $1 353 million in 2012-2016 for savings products redeemable on demand.

(7) This schedule includes an amount of $331 million, for Treasury bills, maturing in 2007.

(8) This schedule includes an amount of $74 million, for Treasury bills, maturing in 2007.

(9) These schedules take into account the sinking fund of $3 356 million for debts in Canadian dollars and $633 million for debts in U.S. dollars.

7. Debts (cont'd)

Repayment of debt by the sinking fund [10]

Maturing on March 31	In Canadian dollars	In U.S. dollars	Total
			(in millions of dollars)
2007	28		28
2008	17		17
2009	29		29
2010	691		691
2011	386		386
	1 151		**1 151**
2012-2016	384		384
2017-2021			
2022-2026	734	323	1 057
2027-2031	1 087	310	1 397
	3 356	**633**	**3 989**

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(10) Payments to the sinking fund stem from commitments made by the Government in prospectuses provided when the borrowings were issued.

8. Allowance for financing the fixed assets of the health and social services and education networks

Under the *General and Vocational Colleges Act (R.S.Q., c. C-29)*, the *Education Act (R.S.Q., c. I-13.3)*, *the University Investments Act (R.S.Q., c. I-17)*, the *Act respecting health services and social services (R.S.Q., c. S-4.2)* and the *Act respecting health services and social services for Cree Native persons (R.S.Q., c. S-5)*, the Government has created sinking funds for the purpose of repaying, out of the sums deposited by the Minister responsible, borrowings (principal and interest) contracted to finance the fixed assets of organizations in the health and social services and education networks.

The net assets of these sinking funds are as follows:

	2006	2005
	(in millions of dollars)	
Sinking funds relating to borrowings by		
General and vocational colleges in Québec	155	181
Québec school boards	253	274
Québec university establishments	254	243
Québec health and social services organizations	83	114
	745	**812**

9. Contractual obligations

As part of its operations, the Government concluded various long-term agreements, the most important of which gave rise to the following contractual obligations:

	2006	2005
	(in millions of dollars)	(Note 12)
Transfers		
Funding for the acquisition of fixed assets	22 878	22 017
Agreements	6 455	6 597
	29 333	**28 614**
Minimum undiscounted payments under operating leases	1 363	1 139
Acquisition of fixed assets	882	789
Supply of goods and services	306	387
Other contracts	411	415
	32 295	**31 344**

Schedule

Maturing on March 31	Transfers - Funding for the acquisition of fixed assets	Transfers - Agreements	Operating leases	Acquisition of fixed assets	Supply of goods and services	Other contracts	Total
							(in millions of dollars)
2007	2 398	1 131	210	158	176	223	4 296
2008	2 095	374	184	40	100	49	2 842
2009	2 788	324	158	13	24	61	3 368
2010	2 660	172	132	3	6		2 973
2011	1 204	156	108				1 468
	11 145	**2 157**	**792**	**214**	**306**	**333**	**14 947**
2012-2016	5 616	782	524			1	6 923
2017-2021	552	758	25				1 335
2022-2026	212	752	9				973
2027 and thereafter	94	1 981	13			77	2 165
	17 619	**6 430**	**1 363**	**214**	**306**	**411**	**26 343**
No fixed maturity date	5 259	25		668			5 952
	22 878	**6 455**	**1 363**	**882**	**306**	**411**	**32 295**

Contractual obligations with regard to transfers are broken down in Appendix 16.

10. Contingencies

A) Net guaranteed financial initiatives as at March 31, 2006 totalled $44 691 million ($44 654 million as at March 31, 2005), including $33 917 million as at March 31, 2006 ($33 883 million as at March 31, 2005) related to guarantees issued by the Government for borrowings by Hydro-Québec. These net guaranteed financial initiatives are shown in summary form in Appendix 17.

B) On January 9, 2004, the Superior Court handed down a ruling on pay equity. In response to this ruling, the Government concluded agreements in 2006 with employee associations representing almost all of the employees in the civil service and the health and social services and education networks. As at the consolidated financial statements date, a $1 171-million allowance for pay equity ($673 million as at March 31, 2005) was recorded for the period from November 21, 2001 to March 31, 2006. This allowance covers wage adjustments and related accrued interest, using a seven-year period as the basis for the spreading of the adjustments. The Government has filed an application with the Commission de l'équité salariale to extend by three years the four-year period over which adjustments may be spread under the *Pay Equity Act*.

C) The Government is faced with claims and lawsuits, pending or potential. Some pertain to land claims by Native groups, while others, involving $910 million ($869 million in 2005), derive from breach of contract, personal injury or property damage and other similar causes. Since the outcome of these contingencies is uncertain, it is impossible to determine the potential loss the Government might incur.

11. Major inter-entity balances and transactions with Government enterprises

	2006	2005
	(in millions of dollars)	(Note 12)
Inter-entity transactions		
Revenue		
Income and property taxes	568	576
Miscellaneous revenue	471	509
	1 039	**1 085**
Expenditure		
Economy and Environment	122	109
Administration and Justice	35	40
	157	**149**

11. Major inter-entity balances and transactions with Government enterprises (cont'd)

	2006	2005
	(in millions of dollars)	(Note 12)
Inter-entity balances		
Short-term investments	800	--
Accounts receivable	385	522
Long-term investments	236	199
Advances to the health and social services and education networks and Government enterprises	2 946	3 690
Accounts payable and accrued expenses	10	20
Direct debt	2 085	1 598

12. Comparative figures

Certain comparative figures for 2005 were reclassified for consistency with the presentation adopted in 2006. The data include mainly a downward classification of own-source revenue and of the expenditures of $412 million corresponding to the application of the changes to the family policy.

In addition, in 2006, because of the revision of the model for presenting contractual obligations in Note 9, the comparative data for 2005 include information on long-term agreements, particularly certain agreements and contracts for the acquisition of fixed assets and the supply of goods and services.

APPENDIX 1

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund (1)

Affaires municipales et Régions
    Commission municipale du Québec
    Régie du logement

Agriculture, Pêcheries et Alimentation
    Commission de protection du territoire agricole du Québec
    Régie des marchés agricoles et alimentaires du Québec

Assemblée nationale

Conseil du trésor et Administration gouvernementale
    Commission de la fonction publique

Conseil exécutif
    Commission d'accès à l'information
    Conseil permanent de la jeunesse

Culture et Communications
    Commission de toponymie
    Commission des biens culturels du Québec
    Conseil supérieur de la langue française
    Office québécois de la langue française

Développement durable, Environnement et Parcs
    Bureau d'audiences publiques sur l'environnement

Développement économique, Innovation et Exportation
    Conseil de la science et de la technologie

Éducation, Loisir et Sport
    Commission consultative de l'enseignement privé
    Commission d'évaluation de l'enseignement collégial
    Conseil supérieur de l'éducation

Emploi et Solidarité sociale

Famille, Aînés et Condition féminine
    Conseil de la famille et de l'enfance
    Conseil des aînés
    Conseil du statut de la femme
    Curateur public (2)

APPENDIX I

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund [1] (cont'd)

Finances
- Registraire des entreprises

Immigration et Communautés culturelles
- Conseil des relations interculturelles

Justice
- Comité de la rémunération des juges de la Cour du Québec et des cours municipales
- Commission des droits de la personne et des droits de la jeunesse
- Conseil de la justice administrative
- Conseil de la magistrature
- Office de la protection du consommateur
- Tribunal des droits de la personne

Personnes désignées par l'Assemblée nationale
- Commissaire au lobbyisme
- Directeur général des élections – Commission de la représentation
- Protecteur du citoyen
- Vérificateur général

Relations internationales

Ressources naturelles et Faune

Revenu

Santé et Services sociaux
- Agence d'évaluation des technologies et des modes d'intervention en santé
- Conseil de la santé et du bien-être
- Conseil du médicament
- Conseil médical du Québec
- Office des personnes handicapées du Québec
- Protecteur des usagers en matière de santé et de services sociaux

Sécurité publique
- Bureau du coroner
- Comité de déontologie policière
- Commissaire à la déontologie policière
- Commission québécoise des libérations conditionnelles
- Régie des alcools, des courses et des jeux

Government departments and agencies whose financial transactions were conducted within the Consolidated Revenue Fund (1) (cont'd)

Services gouvernementaux

Tourisme

Transports
  - Commission des transports du Québec

Travail
  - Commission de l'équité salariale
  - Conseil consultatif du travail et de la main-d'œuvre
  - Conseil des services essentiels

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(1) These entities have a fiscal year that ends on March 31.
(2) This entity also conducts fiduciary transactions that are not included in the Government's reporting entity.

APPENDIX 2

Government agencies and special funds that have their own reporting entity

Agencies (1)

Agence de l'efficacité énergétique
Agence des partenariats public-privé du Québec
Agence métropolitaine de transport (2) (December 31)
Autorité des marchés financiers
Bibliothèque et Archives nationales du Québec
Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec
Bureau de décision et de révision en valeurs mobilières
Centre de recherche industrielle du Québec
Centre de services partagés du Québec
Commissaire de l'industrie de la construction
Commission de la capitale nationale du Québec
Commission de reconnaissance des associations d'artistes et des associations de producteurs
Commission des lésions professionnelles
Commission des normes du travail
Commission des relations du travail
Commission des services juridiques
Conseil des arts et des lettres du Québec
Corporation d'urgences-santé
École nationale de police du Québec (2) (June 30)
École nationale des pompiers du Québec (2) (June 30)
Fondation de la faune du Québec
Fonds d'aide aux recours collectifs
Fonds d'assurance-prêts agricoles et forestiers
Fonds de la recherche en santé du Québec
Fonds québécois de la recherche sur la nature et les technologies
Fonds québécois de la recherche sur la société et la culture
Héma-Québec
Institut de la statistique du Québec
Institut de tourisme et d'hôtellerie du Québec (2) (June 30)
Institut national de santé publique du Québec
Investissement Québec
La Financière agricole du Québec
Musée d'art contemporain de Montréal
Musée de la civilisation
Musée national des beaux-arts du Québec
Office de la sécurité du revenu des chasseurs et piégeurs cris (June 30)
Office des professions du Québec
Office Québec-Amériques pour la jeunesse
Régie de l'assurance maladie du Québec
Régie de l'énergie
Régie des installations olympiques (October 31)

APPENDIX 2

Government agencies and special funds that have their own reporting entity (cont'd)

Agencies [1] *(cont'd)*

Régie du bâtiment du Québec
Régie du cinéma
Services Québec
Société de développement des entreprises culturelles
Société de financement des infrastructures locales du Québec
Société de la Place des Arts de Montréal [2] (August 31)
Société de télédiffusion du Québec (Télé-Québec)
Société des Traversiers du Québec
Société d'habitation du Québec (December 31)
Société du Centre des congrès de Québec
Société du Grand Théâtre de Québec (August 31)
Société du Palais des congrès de Montréal
Société du parc industriel et portuaire de Bécancour
Société immobilière du Québec
Société nationale de l'amiante
Société québécoise d'assainissement des eaux
Société québécoise de récupération et de recyclage
Société québécoise d'information juridique
Tribunal administratif du Québec

Special funds [1]

Assistance Fund for Independent Community Action
Assistance Fund for Victims of Crime
Civil Status Fund
Collection Fund
Financial Assistance Fund for Certain Disaster Areas
Financing Fund
Fonds de fourniture de biens ou de services du ministère du Revenu
Fonds du Centre financier de Montréal
Fonds québécois d'initiatives sociales
Forestry Fund
Fund for the Contributions of Motorists to Public Transit
Fund for the Management of Québec Immovables on Foreign Soil
Fund for the Sale of Goods and Services of the Ministère des Transports
Geographic Information Fund
Government Air Service Fund
Health Services Fund

APPENDIX 2

Government agencies and special funds that have their own reporting entity (cont'd)

Special funds (1) *(cont'd)*

Horse-Racing Industry Fund
Ice Storm Fund
Information Technology Fund of the Conseil du trésor
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale
Information Technology Fund of the Ministère du Revenu
Labour Market Development Fund
Land Information Fund
Police Services Fund
Prescription Drug Insurance Fund
Regional Development Fund
Register Fund of the Ministère de la Justice
Road Network Preservation and Improvement Fund
Rolling Stock Management Fund
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies
Sinking Fund relating to Borrowings by Québec School Boards
Sinking Fund relating to Borrowings by Québec University Establishments
Special Olympic Fund
Support Payments Fund (3)
Tourism Partnership Fund

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(1) In general, these organizations and special funds have a fiscal year that ends on March 31. If not, their year-end date is indicated in parentheses.

(2) The year-end date for these entities does not correspond to March 31, 2006. No data were available for them for the period between the end of their fiscal year and March 31, 2006.

(3) This fund also conducts fiduciary transactions that are not included in the Government's reporting entity.

APPENDIX 3

Government enterprises (1)

Capital Financière agricole inc.
Corporation d'hébergement du Québec
Financement-Québec
Fonds d'indemnisation du courtage immobilier (December 31)
Hydro-Québec (2) (December 31)
Immobilière SHQ (December 31)
IQ-FIER inc.
IQ Immigrants Investisseurs inc.
Loto-Québec
Société de développement de la Baie James (December 31)
Société de l'assurance automobile du Québec (December 31)
Société des alcools du Québec (March 25, 2006)
Société des établissements de plein air du Québec
Société générale de financement du Québec (December 31)
Société Innovatech du Grand Montréal
Société Innovatech du Sud du Québec
Société Innovatech Québec et Chaudière-Appalaches
Société Innovatech Régions ressources

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(1) In general, Government enterprises have a fiscal year that ends on March 31. If not, their year-end date is indicated in parentheses.
(2) This enterprise also conducts fiduciary transactions that are not included in the Government's reporting entity.

APPENDIX 4

Agencies and funds which conduct fiduciary transactions that are not included in the Government's reporting entity (1)

Caisse de dépôt et placement du Québec (December 31)
Comité Centraide – public sector (December 31)
Commission administrative des régimes de retraite et d'assurances (December 31)
Commission de la construction du Québec (December 31)
Conseil de gestion de l'assurance parentale (fiduciary section) (December 31)
Curateur public (fiduciary section)
Fonds central de soutien à la réinsertion sociale (December 31)
Fonds d'assurance parentale (December 31)
Fonds d'assurance-récolte
Fonds d'assurance-stabilisation des revenus agricoles
Fonds des cautionnements individuels des agents de voyages
Fonds d'indemnisation des clients des agents de voyages
Fonds d'indemnisation des services financiers
Fonds du compte de stabilisation du revenu agricole
Fonds national de formation de la main-d'oeuvre
Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec
Hydro-Québec – pension plan (December 31)
Régie des rentes du Québec
Support Payments Fund (fiduciary section)
Trust funds

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(1) In general, these organizations and funds have a fiscal year that ends on March 31. If not, their year-end date is indicated in parentheses.

APPENDIX 5

Breakdown of revenue

FISCAL YEAR ENDED MARCH 31, 2006

	2006		2005
	Budget	Actual results	Actual results
		(in millions of dollars)	(Note 12)
Income and property taxes			
Personal income tax		16 466	16 334
Contributions to the Health Services Fund		5 563	5 335
Corporate taxes		4 787	4 253
	26 560	**26 816**	**25 922**
Consumption taxes			
Sales		9 656	9 272
Fuel		1 708	1 761
Tobacco		818	965
Alcoholic beverages		414	403
Pari-mutuel		13	13
	12 939	**12 609**	**12 414**
Duties and permits			
Motor vehicles		828	799
Natural resources		354	365
Other		324	315
	1 303	**1 506**	**1 479**
Miscellaneous			
Sales of goods and services		2 330	1 853
Interest		583	464
Fines, forfeitures and recoveries		514	468
	2 951	**3 427**	**2 785**
Revenue from Government enterprises			
Société des alcools du Québec		657	546
Loto-Québec		1 537	1 511
Hydro-Québec		2 323	2 405
Other		37	(116)
	4 453	**4 554**	**4 346**
Total own-source revenue	**48 206**	**48 912**	**46 946**
Government of Canada transfers			
Equalization		4 798	5 221
Transfers for health care		3 185	2 422
Transfers for post-secondary education and other programs		1 034	926
Other programs		2 105	1 370
Total Government of Canada transfers	**10 408**	**11 122**	**9 939**
Total revenue	**58 614**	**60 034**	**56 885**

APPENDIX 6

Breakdown of expenditure
FISCAL YEAR ENDED MARCH 31, 2006

	2006		2005
	Budget	Actual results	Actual results
		(in millions of dollars)	(Note 12)
BY SUPERCATEGORY AND CATEGORY			
Transfer			
Remuneration		22 193	21 761
Operating		5 383	4 825
Capital (1)		1 507	1 401
Interest (1)		1 223	1 214
Support		12 967	11 966
		43 273	**41 167**
Remuneration		4 951	5 212
Operating (2)		3 471	3 244
Doubtful accounts and other allowances		743	477
Sub-total	**50 941**	**52 438**	**50 100**
Debt service			
Interest on debt (3)		4 728	4 662
Interest on pension plans (4)		2 831	2 787
Sub-total	**7 673**	**7 559**	**7 449**
Total expenditure	**58 614**	**59 997**	**57 549**

(1) After deducting $43 million in revenue on assets in 2005-2006 to finance the fixed assets of the health and social services and education networks ($48 million in 2004-2005) for transfers of principal and interest.

(2) Including $961 million in 2005-2006 ($871 million in 2004-2005) for the depreciation and loss in value of fixed assets.

(3) After deducting $504 million in revenue in 2005-2006 ($423 million in 2004-2005), including $208 million in interest income from advances to the health and social services and education networks and to Government enterprises ($232 million in 2004-2005), $28 million in short-term investment income ($15 million in 2004-2005), and $268 million in investment income of the Sinking Fund for Government Borrowings ($176 million in 2004-2005).

(4) After deducting $1 230 million in investment income of the Retirement Plans Sinking Fund in 2005-2006 ($927 million in 2004-2005).

Short-term investments (1)

AS AT MARCH 31, 2006

	2006	2005
	(in millions of dollars)	
Treasury bills	514	56
Notes	1 893	282
Deposit certificates	167	2 455
Banker's acceptances	253	88
Bonds	62	41
Other	38	48
	2 927	**2 970**

(1) Rates of return on short-term investments vary mainly from 1.0% to 6.3%.

APPENDIX 8

Accounts receivable
AS AT MARCH 31, 2006

	2006	2005
	(in millions of dollars)	
Accounts receivable		
Income and property taxes [1]	3 834	3 242
Consumption taxes [1]	2 785	2 668
Duties and permits [1]	265	236
Miscellaneous revenue	1 597	1 761
Revenue from Government enterprises - dividends	117	201
Government of Canada transfers	1 440	1 377
Specified purpose accounts	152	127
Expenditure and other	376	190
	10 566	**9 802**
Allowance for doubtful accounts	(999)	(862)
Accrued interest on investments	8	9
	9 575	**8 949**

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(1) Including the portion attributable to agents and assignees, i.e. $1 105 million for income and property taxes ($890 million in 2005), $1 851 million for consumption taxes ($1 847 million in 2005) and $112 million for duties and permits ($136 million in 2005).

APPENDIX 9

Investment in Government enterprises

AS AT MARCH 31, 2006

Investment in Government enterprises

			2006	2005
	Loans and advances	Equity value	Investment in Government enterprises	Investment in Government enterprises
			(in millions of dollars)	
Capital Financière agricole inc. (1)		22	22	22
Corporation d'hébergement du Québec(1)		164	164	153
Financement-Québec(1)		77	77	63
Fonds d'indemnisation du courtage immobilier(3)		6	6	5
Hydro-Québec(3) (5)	7	18 411	18 418	17 196
Immobilière SHQ(4)		49	49	35
IQ FIER inc. (1) (5)	45	(1)	44	
IQ Immigrants Investisseurs inc.(1)		33	33	19
Loto-Québec(1)		135	135	135
Société de développement de la Baie James(3)		7	7	10
Société de l'assurance automobile du Québec(3)		(75)	(75)	(30)
Société des alcools du Québec(1)		36	36	36
Société des établissements de plein air du Québec(1)		41	41	45
Société générale de financement du Québec(3)		1 848	1 848	1 822
Société Innovatech du Grand Montréal (2)		5	5	34
Société Innovatech du Sud du Québec (1)		10	10	17
Société Innovatech Québec et Chaudière - Appalaches (1)		70	70	74
Société Innovatech Régions ressources (2)		28	28	32
Total	**52**	**20 866**	**20 918**	**19 668**

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(1) Equity value was determined on the basis of audited financial statements as at March 31, 2006.

(2) Equity value was determined on the basis of unaudited financial statements as at March 31, 2006.

(3) Equity value was determined on the basis of audited financial statements as at December 31, 2005, and adjusted according to unaudited interim results as at March 31, 2006.

(4) Equity value was determined on the basis of audited financial statements as at December 31, 2005.

(5) Loans and advances to Hydro-Québec have no fixed maturity date, while those to IQ FIER inc. mature in 2021.

APPENDIX 9

Investment in Government enterprises (cont'd)
AS AT MARCH 31, 2006

Summary of the financial statements of Government enterprises

	2006		
	Statement of operations		
	Revenue	Expenditure	Surplus (deficit)
		(in millions of dollars)	
Capital Financière agricole inc. (1)	1	1	
Corporation d'hébergement du Québec (1)	262	252	10
Financement-Québec (1)	15	1	14
Fonds d'indemnisation du courtage immobilier (3)	1	1	
Hydro-Québec (3)	10 893	8 641	2 252
Immobilière SHQ (3)	208	194	14
IQ FIER inc. (1)		1	(1)
IQ Immigrants Investisseurs inc. (1)	86	72	14
Loto-Québec (1)	3 905	2 291	1 614
Société de développement de la Baie James (3)	19	22	(3)
Société de l'assurance automobile du Québec (3)	166	208	(42)
Société des alcools du Québec (1)	2 173	1 516	657
Société des établissements de plein air du Québec (1)	98	98	
Société générale de financement du Québec (3)	1 533	1 463	70
Société Innovatech du Grand Montréal (2)	2	1	1
Société Innovatech du Sud du Québec (1)	1	10	(9)
Société Innovatech Québec et Chaudière-Appalaches (1)	15	13	2
Société Innovatech Régions ressources (2)	1	2	(1)
	19 379	**14 787**	**4 592**
Adjustments (4)			(38)
			4 554

Assets			Liabilities			2006	2005
Financial assets	Non-Financial assets	Total	Debts	Other	Total	Net equity	Net equity
						(in millions of dollars)	
22		22				22	22
2 311	1 919	4 230	1 782	2 284	4 066	164	153
11 186		11 186	10 926	183	11 109	77	63
6		6				6	5
7 206	53 226	60 432	34 427	8 629	43 056	17 376	16 220
466	1 680	2 146	2 043	54	2 097	49	35
47		47	45	3	48	(1)	
2 250	78	2 328	2 292	3	2 295	33	19
256	749	1 005		870	870	135	135
11	1	12		5	5	7	10
194	120	314		385	385	(71)	(26)
356	303	659	10	613	623	36	36
34	170	204	52	111	163	41	41
1 252	1 270	2 522	445 (5)	253	698	1 824	1 772
13		13	8		8	5	34
10		10				10	17
70		70				70	74
29		29		1	1	28	32
25 719	**59 516**	**85 235**	**52 030**	**13 394**	**65 424**	**19 811**	**18 642**
						1 055	1 019
						20 866	**19 661**

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(1) Equity value was determined on the basis of audited financial statements as at March 31, 2006.

(2) Equity value was determined on the basis of unaudited financial statements as at March 31, 2006.

(3) Equity value was determined on the basis of audited financial statements as at December 31, 2005.

(4) These adjustments stem mainly from unaudited interim results as at March 31, 2006.

(5) Borrowings of $368 million as at December 31, 2005 ($392 million in 2004) by some of the Société's companies and subsidiaries are guaranteed by various types of security on accounts receivable, stocks and other tangible and intangible assets and by hypothecs on the universality of property, whose book value totalled $956 million as at December 31, 2005 ($1 122 million in 2004).

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2006

Debt schedule after the impact of derivative instruments

(in millions of dollars)

	Repayment of long-term debts over the coming fiscal years						
	2007	2008	2009	2010	2011	2012 and thereafter	Total
Corporation d'hébergement du Québec	84	260	80	162	128	1 068	1 782
Financement-Québec	1 389	896	2 043	1 889	400	4 309	10 926
Hydro-Québec	3 148	1 669	1 289	1 869	684	25 768	34 427
Immobilière SHQ	65	69	74	79	84	1 672	2 043
IQ FIER inc.						45	45
IQ Immigrants Investisseurs inc.	185	325	544	714	524		2 292
Société des alcools du Québec	1	2	2	1	2	2	10
Société des établissements de plein air du Québec						52	52
Société générale de financement du Québec	28	135	40	34	37	171	445
Société Innovatech du Grand Montréal						8	8
	4 900	**3 356**	**4 072**	**4 748**	**1 859**	**33 095**	**52 030** (1)

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(1) Including $2 710 million in debts contracted with the Government.

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2006

Government's share of restatements made by Government enterprises

Société générale de financement du Québec

As of the fiscal year ended December 31, 2005, the Société has charged pre-operating expenses incurred during the year to the statement of operations instead of deferring and amortizing them over a period of three to five years.

Société Innovatech Québec et Chaudière-Appalaches

As of the fiscal year ended March 31, 2006, the Société has recorded its investments at fair value and charged fluctuations in their fair value to the statement of operations in order to comply with a recommendation of the Canadian Institute of Chartered Accountants. Previously, these investments were recorded at cost.

Société de l'assurance automobile du Québec

As of the fiscal year ended December 31, 2005, the Société has no longer capitalized to its intangible assets the cost of data processing system developments related to the passage to the year 2000.

In addition, it now includes certain fringe benefits granted to employees in its allowance for sick leave and vacations. Previously, these benefits were recorded in the statement of operations for the year in which the employees used them.

Total impact

These restatements increased (decreased) the following items:

	2006 (in millions of dollars)
Investment in Government enterprises	(25)
Accumulated deficit and net debt at the beginning and the end of the year	25

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2006

Commitments and contingencies

Corporation d'hébergement du Québec

As at March 31, 2006, the uncompleted balance of contracts signed by the Corporation and covered by contractual commitments totalled $80 million ($82 million in 2005), of which $28 million ($26 million in 2005) was for ongoing projects and $50 million ($56 million in 2005) for projects under study.

The credit instruments used to meet the financing needs of the Corporation's clients represent the maximum amount of additional credit that the Corporation might have to grant if commitments are used in their entirety. The total of $266 million ($239 million in 2005) in credit instruments does not necessarily represent future cash requirements, as these instruments may expire or be cancelled before they give rise to disbursements.

Hydro-Québec

Hydro-Québec has provided for capital investments of $4 000 million in 2006 ($3 700 million in 2005).

As at December 31, 2005, the Société had contracted commitments under contracts for the purchase of electricity, representing an installed capacity of roughly 3 697 MW. It plans to purchase about 13 TWh of energy annually over the terms of these contracts, which extend to 2033. Most of the contracts include renewal clauses.

Taking into account electricity purchase contracts as a whole, the Société plans to make the following payments over the next five years:

	December 31, 2005 (in millions of dollars)
2006	732
2007	1 116
2008	1 130
2009	1 159
2010	1 231
Total	**5 368**

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2006

Commitments and contingencies (cont'd)

Hydro-Québec (cont'd)

As at March 31, 2006, the potential maximum amount the Société could have to pay under letters of credit or guarantees totalled $410 million ($443 million in 2005). Of this amount, $313 million ($380 million in 2005) relates to the purchase of energy, for which a liability in the amount of $23 million ($9 million in 2005) has been recorded. Some guarantees expire between 2006 and 2019, while others do not have maturity dates.

IQ Immigrants Investisseurs inc.

During the normal course of its activities, this enterprise contracted various commitments totalling $142 million in 2006 ($127 million in 2005). These commitments represent non-refundable financial contributions whose outcome has not been authorized, as well as sums allocated to financial contributions to Emploi-Québec and the Ministère de l'Immigration et des Communautés culturelles. The total amount of these commitments does not necessarily represent future cash requirements, as some of them may be cancelled before they give rise to disbursements.

IQ FIER inc.

During the normal course of its activities, this enterprise contracted various commitments totalling $205 million ($20 million in 2005). These commitments represent investment agreements authorized by the Société. The total amount of these commitments does not necessarily represent future cash requirements, as some of them will expire or may be cancelled before they give rise to disbursements.

Société générale de financement du Québec

The Société is committed to acquiring tangible assets and purchasing services and raw materials aggregating $31 million over the next few years ($196 million in 2005).

Investment in Government enterprises (cont'd)

AS AT MARCH 31, 2006

Commitments and contingencies (cont'd)

Various enterprises

Under operating and long-term leases, certain Government enterprises were committed, as at March 31, 2006, to making minimum undiscounted payments totalling $556 million ($567 million in 2005).

Schedule

	2006 (in millions of dollars)
2007	86
2008	82
2009	74
2010	68
2011	62
	372
2012-2016	184
	556

Some enterprises contracted commitments during the normal course of their activities. These commitments, totalling $164 million ($132 million in 2005), represent authorized commitments that had not been disbursed as at March 31, 2006. Some of them might not be paid if the events do not take place.

APPENDIX 10

Long-term investments
AS AT MARCH 31, 2006

	2006				2005
	Shares and capital investments	Bonds and notes	Loans and advances	Total	Total
				(in millions of dollars)	
Municipalities and municipal bodies					
Municipalities		3 (1)		3	4
Municipal bodies			2 (1)	2	2
		3	**2**	**5**	**6**
Individuals, enterprises and other					
Students			817 (2)	817	842
Enterprises	429	6 (4)	1 291 (3) (5)	1 726	1 656
Survivor's pension plan			357 (4)	357	335
Other		128 (4)	782 (4)	910	824
	429	**134**	**3 247**	**3 810**	**3 657**
Allowance for doubtful accounts			(1 007)	(1 007)	(786)
	429	**134**	**2 240**	**2 803**	**2 871**
	429	**137**	**2 242**	**2 808**	**2 877**

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(1) Bonds and notes as well as loans and advances to municipalities and municipal bodies bear interest at rates of 6.3% to 10.0%.

(2) Loans and advances to students bear interest at rates of 4.25% to 14.88%.

(3) Loans to enterprises bear interest at rates of 2.75% to 15.0%.

(4) The loan on the survivor's pension plan and all other loans and advances as well as bonds and notes bear interest at rates of up to 12.25%.

(5) Guarantees received for loans and advances amount to $118 million.

Maturity of investments	2006
	(in millions of dollars)
2007	505
2008	518
2009	180
2010	118
2011	160
	1 481
2012-2016	471
2017-2021	146
2022-2026	56
2027-2031	1
2032 and thereafter	256
	2 411
No fixed maturity date	397
	2 808

APPENDIX 11

Bank overdraft
AS AT MARCH 31, 2006

	2006	2005
	(in millions of dollars)	
Outstanding cheques	624	671
Less		
Cash in bank	272	278
Cash and notes on hand and outstanding deposits	125	177
	227	**216**

APPENDIX 12

Accounts payable and accrued expenses

AS AT MARCH 31, 2006

	2006		2005
		(in millions of dollars)	
Remuneration (1)		1 759	1 211
Suppliers		1 749	1 562
Advances from trust funds		434	388
Clearing account for collected taxes		101	8
Specified purpose accounts		96	158
Accrued interest on borrowings		2 342	2 116
Transfers		1 977	2 088
Government of Canada transfers			
Equalization and Canada Health and Social Transfer (2) (3)	2 640		
Other programs	317	2 957	
Sick leave and vacations (3)		1 211	1 207
Allowance for losses on guaranteed financial initiatives (3)		711	571
Survivor's pension plan (3)		358	351
		13 695	**9 660**

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(1) Including an allowance of $1 171 million ($673 million as at March 31, 2005) for pay equity.

(2) Including $2 377 million, to be repaid over 10 years as of 2006-2007, in regard to the measures adopted by the Government of Canada to mitigate the decrease in transfers in 2003-2004 and 2004-2005. Also including $263 million, to be repaid over the next two years, in regard to a change made by the Government of Canada in February 2002 to the method for measuring the provinces' fiscal capacity with respect to property tax.

(3) Includes mainly amounts payable over the long-term.

Debts

AS AT MARCH 31, 2006

	2006							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
IN CANADIAN DOLLARS								
Short-term borrowings[1]	1 376	1 376					1 376	1 376
Treasury bills	2 895	2 895	331	331	74	74	3 300	3 300
Savings products	4 580	4 580					4 580	4 580
Bonds and notes	37 468	37 468	2 552	2 552	1 997	1 997	42 017	42 017
Medium-term notes on the Canadian market	8 586	8 586	159	159			8 745	8 745
Medium-term notes on the European market	2 075	2 075			277	277	2 352	2 352
Commitments under capital leases	136	136					136	136
Currency swap contracts	22 791	22 791	3	3	400	400	23 194	23 194
	79 907	**79 907**	**3 045**	**3 045**	**2 748**	**2 748**	**85 700**	**85 700**
IN U.S. DOLLARS								
Short-term borrowings[1]								
Bonds and notes	11 766	13 732	3	3	143	167	11 912	13 902
Medium-term notes on the Canadian market	23	27					23	27
Medium-term notes on the U.S. market	1 084	1 266					1 084	1 266
Medium-term notes on the European market	295	344					295	344
Currency swap contracts	(11 579)	(13 516)	(3)	(3)	(143)	(167)	(11 725)	(13 686)
	1 589	**1 853**	–	–	–	–	**1 589**	**1 853**
IN MEXICAN PESOS								
Bonds and notes	1 500	161					1 500	161
Currency swap contracts	(1 500)	(161)					(1 500)	(161)
	–	–					–	–
IN YEN								
Bonds and notes	155 636	1 546					155 636	1 546
Medium-term notes on the U.S. market	3 393	34					3 393	34
Medium-term notes on the European market	293 421	2 914					293 421	2 914
Currency swap contracts	(165 599)	(1 645)					(165 599)	(1 645)
	286 851	**2 849**					**286 851**	**2 849**
Amounts carried forward		**84 609**		**3 045**		**2 748**		**90 402**

Debts (cont'd)
AS AT MARCH 31, 2006

	2006							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
Amounts brought forward		**84 609**		**3 045**		**2 748**		**90 402**
IN SWISS FRANCS								
Bonds and notes	1 003	899					1 003	899
Currency swap contracts	5 272	4 723					5 272	4 723
	6 275	**5 622**					**6 275**	**5 622**
IN POUNDS STERLING								
Bonds and notes	199	404					199	404
Currency swap contracts	(200)	(406)					(200)	(406)
	(1)	**(2)**					**(1)**	**(2)**
IN AUSTRALIAN DOLLARS								
Bonds and notes	646	541					646	541
Currency swap contracts	(646)	(541)					(646)	(541)
	--	--					--	--
IN NEW ZEALAND DOLLARS								
Bonds and notes	299	215					299	215
Currency swap contracts	(299)	(215)					(299)	(215)
	--	--					--	--
IN EUROS								
Bonds and notes	3 647	5 167			99	141	3 746	5 308
Medium-term notes on the European market	3 915	5 547					3 915	5 547
Currency swap contracts	(7 577)	(10 736)			(99)	(141)	(7 676)	(10 877)
	(15)	**(22)**			–	–	**(15)**	**(22)**
		90 207		**3 045**		**2 748**		**96 000**
Less								
Sinking fund		3 851		68		70		3 989
Debt before deferred foreign exchange gain (loss)		**86 356**		**2 977**		**2 678**		**92 011**
Deferred foreign exchange gain (loss)		1 606						1 606
		87 962		**2 977**		**2 678**		**93 617**

(1) Short-term borrowings in 2006 include $149 million in banker's acceptances and bank loans, $958 million in notes at par and $269 million in discount notes.

Debts (cont'd)

AS AT MARCH 31, 2006

	2005							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
IN CANADIAN DOLLARS								
Short-term borrowings[1]	453	453					453	453
Treasury bills	2 805	2 805	488	488	15	15	3 308	3 308
Savings products	4 290	4 290					4 290	4 290
Bonds and notes	37 278	37 278	3 254	3 254	1 976	1 976	42 508	42 508
Medium-term notes on the Canadian market	6 772	6 772	37	37			6 809	6 809
Medium-term notes on the European market	1 971	1 971			280	280	2 251	2 251
Commitments under capital leases	151	151					151	151
Currency swap contracts	21 062	21 062	3	3	543	543	21 608	21 608
	74 782	**74 782**	**3 782**	**3 782**	**2 814**	**2 814**	**81 378**	**81 378**
IN U.S. DOLLARS								
Short-term borrowings[1]	1 355	1 639					1 355	1 639
Bonds and notes	10 021	12 121	3	3	143	174	10 167	12 298
Medium-term notes on the Canadian market	13	16					13	16
Medium-term notes on the U.S. market	1 010	1 222					1 010	1 222
Medium-term notes on the European market	295	357					295	357
Currency swap contracts	(10 465)	(12 659)	(3)	(3)	(143)	(174)	(10 611)	(12 836)
	2 229	**2 696**	–	–	–	–	**2 229**	**2 696**
IN YEN								
Bonds and notes	178 575	2 015					178 575	2 015
Medium-term notes on the U.S. market	3 393	38					3 393	38
Medium-term notes on the European market	294 366	3 321					294 366	3 321
Currency swap contracts	(80 099)	(904)					(80 099)	(904)
	396 235	**4 470**					**396 235**	**4 470**
Amounts carried forward		**81 948**		**3 782**		**2 814**		**88 544**

Debts (cont'd)
AS AT MARCH 31, 2006

	2005							
	Direct		Health and social services and education networks and Government enterprises		Work of municipal bodies		Total	
Currency	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)	In millions of monetary units	Total in Canadian equivalent (in millions of dollars)
Amounts brought forward		**81 948**		**3 782**		**2 814**		**88 544**
IN EUROS								
Bonds and notes	3 700	5 804			176	276	3 876	6 080
Medium-term notes on the European market	2 429	3 811					2 429	3 811
Currency swap contracts	(6 129)	(9 615)			(176)	(276)	(6 305)	(9 891)
	--	--			--	--	--	--
IN SWISS FRANCS								
Bonds and notes	506	512					506	512
Currency swap contracts	3 934	3 980					3 934	3 980
	4 440	**4 492**					**4 440**	**4 492**
IN POUNDS STERLING								
Bonds and notes	199	454					199	454
Currency swap contracts	(200)	(457)					(200)	(457)
	(1)	**(3)**					**(1)**	**(3)**
IN AUSTRALIAN DOLLARS								
Bonds and notes	600	561					600	561
Currency swap contracts	(600)	(561)					(600)	(561)
	--	--					--	--
		86 437		**3 782**		**2 814**		**93 033**
Less								
Sinking fund		3 465		60				3 525
Debt before deferred foreign exchange gain (loss)		**82 972**		**3 722**		**2 814**		**89 508**
Deferred foreign exchange gain (loss)		507						507
		83 479		**3 722**		**2 814**		**90 015**

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(1) Short-term borrowings in 2005 include $260 million in banker's acceptances and bank loans, $1 640 million in Treasury notes, $148 million in notes at par and $44 million in discount notes.

Debts (cont'd)
AS AT MARCH 31, 2006

Sinking fund
Changes in fund balance
for the fiscal year ended March 31, 2006

	2006	2005
	(in millions of dollars)	
Opening balance	3 525	3 507
Plus		
Payment from the Consolidated Revenue Fund	196	149
Net revenue	268	176
	3 989	**3 832**
Less		
Sums used to repay debts	–	307
Closing balance	**3 989** (1)	**3 525** (1)

Sinking fund
Statement of financial position
as at March 31, 2006

	2006	2005
	(in millions of dollars)	
		(Note 12)
Investments		
Treasury bills	62	35
Bonds and notes	3 824	3 392
	3 886	**3 427**
Other assets		
Cash on hand	–	4
Accounts receivable and accrued interest	75	52
Deferred loss on term contracts	28	42
	103	**98**
Fund balance	**3 989** (1)	**3 525** (1)

---

(1) Including $138 million ($60 million in 2005), of which $68 million ($60 million in 2005) is for the Sinking Fund for Government Borrowings contracted to finance the health and social services and education networks and Government enterprises and $70 million (no amount in 2005) for the Sinking Fund of the Société québécoise d'assainissement des eaux.

APPENDIX 14

Net debt

FOR THE FISCAL YEAR ENDED MARCH 31, 2006

	2006	2005
	(in millions of dollars)	
PREVIOUSLY ESTABLISHED OPENING BALANCE	**(99 042)**	**(97 298)**
Restatements (Note 2)	(4 511)	–
Government's share of restatements made by Government enterprises (Appendix 9)	(25)	–
Government's share of translation adjustments of Government enterprises	24	3
Increase in the net book value of fixed assets	(1 166)	(1 083)
Annual surplus (deficit)	37	(664)
Annual change in net debt	**(1 105)**	**(1 744)**
CLOSING BALANCE	**(104 683)**	**(99 042)**

APPENDIX 15

Fixed assets

AS AT MARCH 31, 2006

	Land	Buildings	Facilities	Complex networks	Equipment	Development of data processing systems	2006 Total	2005 Total
Cost of fixed assets							(in millions of dollars)	
Opening balance	417	4 585	212	16 391	2 401	1 628	25 634	23 764
Acquisitions	10	186	21	1 488	235	284	2 224	1 985
Disposals and other	(4)	(24)	(10)	(3)	(75)	(28)	(144)	(115)
Loss in value						(44)	(44)	
Closing balance	**423**	**4 747**	**223**	**17 876**	**2 561**	**1 840**	**27 670**	**25 634**
Accumulated depreciation								
Opening balance		2 189	117	9 266	1 512	732	13 816	13 029
Depreciation expenses		132	12	460	166	147	917	871
Impact of disposals and other			(1)	(2)	(38)	(6)	(47)	(84)
Closing balance	**–**	**2 321**	**128**	**9 724**	**1 640**	**873**	**14 686**	**13 816**
Fixed assets (Note 4)	**423**	**2 426**	**95**	**8 152**	**921**	**967**	**12 984** (1)	**11 818** (1)

---

(1) Including fixed assets rented under capital leases totalling $148 million in 2005-2006 ($158 million in 2004-2005). The depreciation amount related to these fixed assets was $12 million in 2005-2006 ($10 million in 2004-2005). The total for fixed assets includes $1 393 million in 2005-2006 ($1 164 million in 2004-2005) in property under construction or development for which no depreciation was taken.

APPENDIX 16

Breakdown of contractual obligations

AS AT MARCH 31, 2006

Transfers – Funding for the acquisition of fixed assets

	2006	2005
	(in millions of dollars)	(Note 12)
Repayment of the principal on borrowings for the acquisition of fixed assets		
School boards, colleges and universities	9 408	8 845
Health and social services institutions and agencies	4 411	4 165
Municipalities and municipal bodies	2 874	2 786
Other beneficiaries	872	711
	17 565 (1)	**16 507** (1)
Funding of authorized projects for the acquisition of fixed assets (2)		
School boards, colleges and universities	1 454	1 744
Health and social services institutions and agencies (3)	2 651	2 357
Municipalities and municipal bodies	850	1 038
Other beneficiaries	304	309
	5 259	**5 448**
Repayment of the cost of fixed assets	**54**	**62**
	22 878 (4)	**22 017** (4)

---

(1) Organizations that received transfers contracted borrowings with:

	2006	2005
	(in millions of dollars)	(Note 12)
Government enterprises		
Financement-Québec	10 984	9 516
Corporation d'hébergement du Québec	453	622
	11 437	**10 138**
Government organizations		
Financing Fund	20	21
	11 457	10 159
Financial institutions outside the Government	6 853	7 160
	18 310	**17 319**
Network sinking funds (Note 8)	(745)	(812)
	17 565	**16 507**

(2) These contractual obligations represent the value of authorized amounts that have already been financed in part for realized acquisitions of fixed assets.

(3) These contractual obligations include investments of $100 million to be made over the coming years in accordance with an agreement reached between the Gouvernement du Québec and the Québec Cree in March 2005.

(4) Contractual obligations in foreign currency are shown at their Canadian equivalent at the exchange rates in effect on March 31 and take currency swap contracts into account.

APPENDIX 16

Breakdown of contractual obligations (cont'd)

AS AT MARCH 31, 2006

Summary schedule of transfers for repayment of the principal on borrowings for the acquisition of fixed assets (1)

Maturity	School boards	General and vocational colleges	Univers-ities	Health and social services institutions and agencies	Municipalities and municipal bodies	Other beneficiaries	Total
						(in millions of dollars)	
2007	533	255	476	656	349	109	2 378
2008	652	161	301	523	325	114	2 076
2009	991	284	410	688	305	102	2 780
2010	727	283	415	877	260	93	2 655
2011	211	131	177	363	244	77	1 203
	3 114	**1 114**	**1 779**	**3 107**	**1 483**	**495**	**11 092**
2012-2016	1 762	594	961	1 200	872	227	5 616
2017-2021	25	15	7	60	302	143	552
2022-2026	17	10	8	39	131	7	212
2027 and thereafter		2		5	86		93
	4 918	**1 735**	**2 755**	**4 411**	**2 874**	**872**	**17 565**

(1) This schedule was drawn up according to the dates shown on bonds or notes at the balance sheet date. Any refinancing after that date will affect the above schedule.

APPENDIX 16

Breakdown of contractual obligations (cont'd)

AS AT MARCH 31, 2006

Transfers – Agreements

Agreement between the Gouvernement du Québec and the Québec Cree

An agreement was signed by the Government and the Québec Cree in February 2002 to help the Cree achieve more autonomy and take charge of their development. The agreement also allows the Cree to play a greater role in economic development activities in the territory covered by the James Bay and Northern Québec Agreement (JBNQA).

The February 2002 agreement provides in particular for annual transfer payments to the James Bay Cree over a period of 50 years, i.e. from 2002-2003 to 2051-2052. In return, the Cree assume the obligations of the Gouvernement du Québec, Hydro-Québec and the Société d'énergie de la Baie James under certain provisions of the JBNQA pertaining to the Cree's economic and community development. The minimum annual payments provided for over the coming years amount to $70 million, subject to indexation, until 2052. As at March 31, 2006, the balance payable was $3 220 million ($3 290 million in 2005).

Pursuant to the agreement of February 2002, a new agreement was signed in March 2005 defining the financial framework, Government funding rules and the responsibilities of the James Bay Cree health and social services council regarding the organization and delivery of health and social services for the Cree for the period from April 1, 2004 to March 31, 2009 and certain elements continuing until March 31, 2033. As at March 31, 2006, the balance payable was $537 million ($627 million in 2006).

Agreement respecting global funding for the Kativik Regional Government

An agreement was signed by the Gouvernement du Québec and the Kativik Regional Government in March 2004 to simplify the payment of transfers from various Québec government departments. It also grants the Kativik Regional Government greater autonomy in allocating funds based on regional priorities.

The agreement provides for the payment over 24 years, i.e. from 2004-2005 to 2027-2028, of annual transfer payments of $27.5 million, subject to indexation, as of January 1, 2005. As at March 31, 2006, the balance payable was $737 million ($767 million in 2005).

Breakdown of contractual obligations (cont'd)

AS AT MARCH 31, 2006

Transfers – Agreements (cont'd)

Partnership agreement on economic and community development in Nunavik

A partnership agreement on economic and community development in Nunavik was signed in April 2002 between the Gouvernement du Québec, the Makivik Corporation and the Kativik Regional Government to meet the specific needs of the people of Nunavik by funding economic and community projects and providing local communities with better economic and community development prospects.

The agreement provides for the payment over 25 years, i.e. from 2002-2003 to 2026-2027, of annual transfer payments of $15 million to the Inuit of Nunavik, subject to indexation from 2005-2006 to 2027. As at March 31, 2006, the balance payable was $331 million ($346 million in 2005).

Other agreements

Other agreements include notably the financial and fiscal agreement concluded with the Union des municipalités du Québec, the Fédération québécoise des municipalités and the Ville de Montréal for $389 million as at March 31, 2006 (1), the subsidy agreement reached with the Ville de Montréal for $235 million as at March 31, 2006, the agreement concerning block funding for northern villages of the Kativik region for $209 million as at March 31, 2006 and the agreement concluded with the Université du Québec à Montréal for the acquisition of shares of the Société de gestion Marie-Victorin for $98 million as at March 31, 2006. They also include other contributions for $699 million as at March 31, 2006.

---

(1) A new agreement was concluded in April 2006 for the years 2007 to 2013.

Contingencies

AS AT MARCH 31, 2006

Guaranteed financial initiatives

	2006	2005
	(in millions of dollars)	
Government agencies and enterprises		
Hydro-Québec (1)	33 917	33 883
Investissement Québec (1)	2 919	2 941
Société d'habitation du Québec (1)	977	807
Other	244	261
	38 057	**37 892**
Individuals and corporations		
Loans to farm and forest producers (1)	4 173	4 264
Loans to students (1)	3 091	2 974
Other loans	81	95
	7 345	**7 333**
Total guaranteed financial initiatives	**45 402**	**45 225**
Allowance for losses on guaranteed financial initiatives	(711)	(571)
NET GUARANTEED FINANCIAL INITIATIVES	**44 691**	**44 654**

(1) See additional information on following pages.

Contingencies (cont'd)
AS AT MARCH 31, 2006

Hydro-Québec loan guarantees (1) (2)

	2006		2005
	Authorized	**Contingent liabilities** (3)	**Contingent liabilities** (3)
Negotiable bonds		(in millions of dollars)	
In Canadian dollars	13 176	10 056	10 929
In U.S. dollars	9 045	9 045	9 616
Other currencies	573	573	700
	22 794	**19 674**	**21 245**
Borrowings and other			
In Canadian dollars (4) (5)	14 894	12 687	10 717
In U.S. dollars	9 096	1 324	1 571
Other currencies	3 548	1 109	1 413
	27 538	**15 120**	**13 701**
Total	**50 332**	**34 794**	**34 946**
Sinking fund	–	(877)	(1 063)
	50 332	**33 917**	**33 883**

---

(1) The Gouvernement du Québec, which is Hydro-Québec's sole shareholder, guarantees loans contracted in various currencies by this enterprise. The value of Hydro-Québec's assets was $60 985 million as at March 31, 2006 ($58 900 million in 2005).

(2) Loan guarantees bear interest at fixed and variable rates and mature at various dates until 2060.

(3) Loan guarantees are shown at their Canadian equivalent at the rates in effect on March 31, 2006.

(4) Including the financial guarantee of $525 million for Gentilly-2 in 2006 ($525 million in 2005), for which Hydro-Québec set up a trust worth $32 million ($28 million in 2005).

(5) Including $379 million ($394 million in 2005) representing a debt in perpetuity.

APPENDIX 17

Contingencies (cont'd)

AS AT MARCH 31, 2006

Investissement Québec loan guarantees (1)

	2006		2005
	Authorized (2)	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Loan guarantees in effect (3)	2 698	2 382	1 727
Authorized loan guarantees not in effect	537	537	1 214
	3 235	**2 919**	**2 941**
Allowance for losses on guaranteed financial initiatives		**(276)**	**(112)**
		2 643	**2 829**

---

(1) The Government guarantees the payment of principal and interest on the loans concerned under the *Act respecting Investissement Québec and La Financière du Québec (R.S.Q., c. I-16.1)*.

(2) Representing the value of the amounts initially authorized when the financing agreements were reached.

(3) The total value of securities received as loan guarantees was $1 721 million as at March 31, 2006 ($1 391 million as at March 31, 2005).

Contingencies (cont'd)
AS AT MARCH 31, 2006

Guarantees granted by the Société d'habitation du Québec (1)

	2006		2005
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Loan guarantees			
Achat-rénovation, AccèsLogis Québec and Affordable Housing Québec programs social and community component (2)	605	605	424
Other guarantees			
Assistance Program for Community Housing Organizations, and NPO - Private and Remote Housing programs (3)	372	372	383
	977	**977**	**807**
Allowance for losses on guaranteed financial initiatives		**(11)**	**(9)**
		966	**798**

---

(1) The Société d'habitation du Québec (SHQ) grants guarantees under the *Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8)*.

(2) Loans from financial institutions guaranteed by the SHQ and granted to non-profit organizations or cooperatives for periods of 25 or 35 years following the approval of an extension by the SHQ. The principal and interest associated with such loans are covered by the organizations concerned. The loans finance the cost of buildings.

(3) Loans guaranteed by the Canada Mortgage and Housing Corporation (CMHC) for which the SHQ has concluded agreements under which it is committed to buying property taken over by the CMHC when a borrower defaults on a loan, for an amount equal to the value of the claim paid to the approved lender plus incidental expenses. Guarantees granted for the above-mentioned programs cover 25-year periods, except if they are related to loans granted in urban regions for NPO-Private housing programs, in which case they cover periods of 35 years. The principal and interest associated with such loans are covered by the organizations concerned. The loans finance the cost of buildings.

Farm and forest producer loan guarantees (1)

	2006		2005
	Authorized	Contingent liabilities	Contingent liabilities
		(in millions of dollars)	
Act respecting La Financière agricole du Québec (R.S.Q., c. L-0.1)	4 072	4 022	4 100
Various acts	151	151	164
	4 223	**4 173**	**4 264**
Allowance for losses on guaranteed financial initiatives		**(58)**	**(62)**
		4 115	**4 202**

---

(1) Balances of principal and interest on loans for which the Fonds d'assurance-prêts agricoles et forestiers reimburses losses and related charges.

Contingencies (cont'd)

AS AT MARCH 31, 2006

Student loan guarantees (1)

	2006		2005
	Authorized	**Contingent liabilities**	**Contingent liabilities**
		(in millions of dollars)	
Loans for which the Government repays interest as long as the borrower is a student	1 317	1 317	1 164
Loans for which borrowers are responsible for repaying principal and interest	1 760	1 760	1 790
Loans for the purchase of a personal computer, for which borrowers are responsible for repaying interest	14	14	20
	3 091	**3 091**	**2 974**
Allowance for losses on guaranteed financial initiatives		(356)	(375)
		2 735	**2 599**

---

(1) The Government guarantees the reimbursement of losses of principal and interest to lending institutions under the *Act respecting financial assistance for students (R.S.Q., c. A-13.3).*

APPENDIX 18

Summary of fiduciary transactions conducted by Government agencies and funds

AS AT MARCH 31, 2006

	2006				2005
	Liabilities	Assets	Increase (decrease) in accrued equity	Net equity	Net equity
			(in millions of dollars)		
Caisse de dépôt et placement du Québec(1)	57 580	179 739	19 726	122 159	102 433
Comité Centraide - public sector(1)	9	9			
Commission administrative des régimes de retraite et d'assurances(1)					
RREGOP	54	39 146	4 578	39 092	34 514
PPMP	6	6 487	889	6 481	5 592
Other plans	41	410	42	369	327
Commission de la construction du Québec(1)					
General Fund	59	76	10	17	7
Supplemental pension plan - general account	21	3 515	469	3 494	3 025
Supplemental pension plan - pensioners' account	1	4 455	409	4 454	4 045
Other	665	2 840	539	2 175	1 636
Conseil de gestion de l'assurance parentale(1)	20	20			
Curateur public	77	352	(2)	275	277
Fonds central de soutien à la réinsertion sociale(1)		2		2	2
Guarantee Insurance Fund administered by the Régie des marchés agricoles et alimentaires du Québec		5	1	5	4
Fonds d'assurance parentale (1)	200	202	2	2	
Fonds d'assurance-récolte and Fonds d'assurance-stabilisation des revenus agricoles	619	319	(61)	(300)	(239)
Fonds des cautionnements individuels des agents de voyages	5	5			
Support Payments Fund	311	311			
Fonds d'indemnisation des clients des agents de voyages	9	16	7	7	
Fonds d'indemnisation des services financiers	24	5	(15)	(19)	(4)
Amounts carried forward	**59 701**	**237 914**	**26 594**	**178 213**	**151 619**

APPENDIX 18

Summary of fiduciary transactions conducted by Government agencies and funds (cont'd)

AS AT MARCH 31, 2006

	2006				2005
	Liabilities	Assets	Increase (decrease) in accrued equity	Net equity	Net equity
			(in millions of dollars)		
Amounts brought forward	**59 701**	**237 914**	**26 594**	**178 213**	**151 619**
Fonds du compte de stabilisation du revenu agricole	3	3			
Trust funds	454	454			
Fonds national de formation de la main-d'œuvre	2	84	(7)	82	89
Hydro-Québec - pension plan[1]	21	11 352	1 349	11 331	9 982
Régie des rentes du Québec					
Fonds du régime de rentes du Québec	793	29 274	5 216	28 481	23 265
Other	13	22	2	9	7
	60 987	**279 103**	**33 154**	**218 116**	**184 962**
Funds entrusted to the Caisse de dépôt et placement du Québec		(84 869)	(12 581)	(84 869)	(72 288)
	60 987	**194 234**	**20 573**	**133 247**	**112 674**

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(1) Financial statements as at December 31, 2005.

APPENDIX 19

Financial information on the health and social services and education networks, which are not included in the Government's reporting entity

AS AT MARCH 31, 2006

Operations and accumulated operating surplus (deficit) (1)

	2006				2005			
	Revenue	Expenditure	Annual surplus (deficit)	Accumulated surplus (deficit) (2)	Revenue	Expenditure	Annual surplus (deficit)	Accumulated surplus (deficit)
	(in millions of dollars)							
Health and social services								
Health and social services agencies	167	167	--	9	166	165	1	9
Public institutions	14 480	14 584	(104)	(1 263)	13 560	13 769	(209)	(1 176)
	14 647	**14 751**	**(104)**	**(1 254)**	**13 726**	**13 934**	**(208)**	**(1 167)**
Education								
School boards (3)	**8 874**	**8 830**	**44**	**298**	**8 679**	**8 705**	**(26)**	**236**
Colleges (3)	**1 495**	**1 487**	**8**	**42**	**1 496**	**1 495**	**1**	**37**
Universities (4)	**2 904**	**2 923**	**(19)**	**(242)**	**2 831**	**2 793**	**38**	**(209)**

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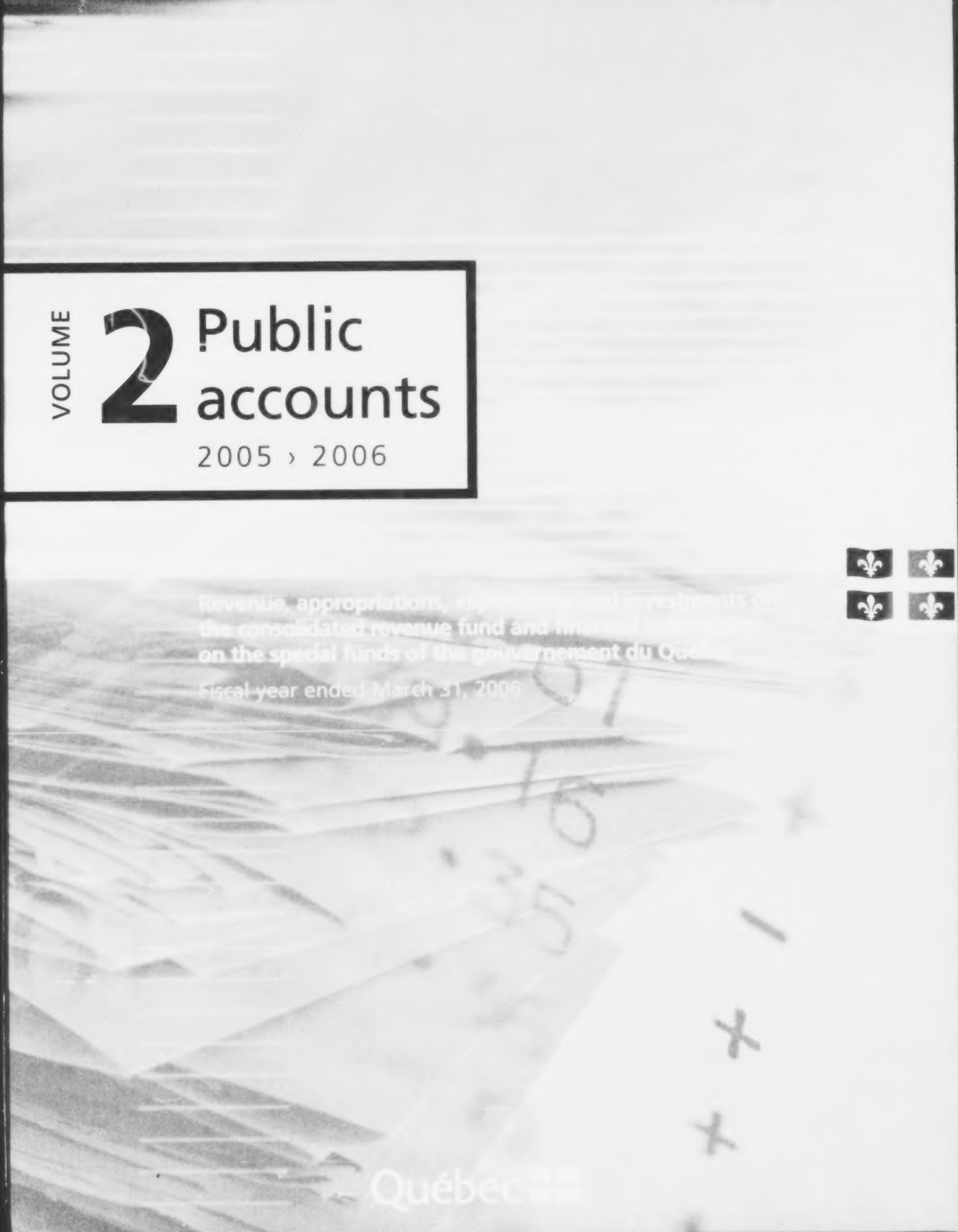
(1) The published financial information was derived from the most recent audited financial statements available, in compliance with the accounting policies in effect in the networks. The financial information includes only financial data on operating funds. The information presented excludes data on other funds, particularly endowment funds, designated funds, restricted funds, trust funds and fixed assets funds.

(2) Including restatements made by the networks to accumulated surpluses (deficits) at the beginning of the year, i.e. $17 million for public health institutions, $18 million for school boards, ($3) million for colleges and ($14) million for universities.

(3) These data were derived from audited financial statements as at June 30, 2005 and June 30, 2004.

(4) These data were derived from audited financial statements as at May 31, 2005 and May 31, 2004.

Finances
Québec



VOLUME 2 Public accounts

2005 › 2006

Revenue, appropriations, expenditure and investments of the consolidated revenue fund and financial information on the special funds of the gouvernement du Québec

Fiscal year ended March 31, 2006

Québec

PUBLIC ACCOUNTS 2005-2006

VOLUME 2

REVENUE, APPROPRIATIONS, EXPENDITURE AND INVESTMENTS OF THE CONSOLIDATED REVENUE FUND AND

FINANCIAL INFORMATION ON THE SPECIAL FUNDS OF THE GOUVERNEMENT DU QUÉBEC

Fiscal year ended March 31, 2006

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EXPLANATORY NOTES

CONTENTS OF VOLUME

Volume 2 is divided into three sections. The first two sections report on the operations of entities whose revenue is paid into the Consolidated Revenue Fund or the Health Services Fund and entities whose operating activities are paid for out of these funds using appropriations allotted by Parliament. Such entities include government departments and budgetary agencies, the National Assembly and the persons designated by it and the other portfolios. The third section reports on summary financial information on the special funds.

For presentation purposes, this publication uses the term "portfolio" to represent the National Assembly, the persons designated by it and each of the other portfolios.

Section 1 contains summary information on revenue, appropriations, expenditure and other costs as well as the report of excess of expenditure and other costs over appropriations and the statement of use of appropriations.

Section 2 contains, for each portfolio, the detail of revenue, expenditure, other costs and appropriations, adjusted in the case of permanent appropriations for expenditure and investment costs incurred in addition to the amounts indicated in the initial appropriations, the supplementary appropriations and the special warrant.

More specifically, this section discusses:

- revenue by category, subcategory and sub-subcategory;
- authorized appropriations, expenditure and other costs by program, element, supercategory and category;
- transfers by financial assistance category and category of beneficiary.

The accounting methods used to record revenue, expenditure and other costs comply with the accounting policies announced in the government's consolidated Financial Statements (Volume 1).

Section 3 contains summary financial information for each special fund: revenue and expenditure, assets and liabilities and fund balance.

In this volume, figures in the thousands of dollars may vary by $1 000 (up or down) from the dollar value indicated, due to rounding.

Information concerning remuneration, suppliers of goods and services, beneficiaries of transfers and special funds that received appropriations are available for consultation on the Ministère des Finances website (www.finances.gouv.qc.ca).

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS

SUPERCATEGORIES

- *Remuneration*
  This supercategory includes operating expenditures incurred for regular remuneration, overtime and certain other indemnities paid directly by the government to permanent and part-time employees and temporary employees, such as students and seasonal public sector employees. It also includes the salary and indemnities paid to members of the National Assembly, judges and members of the Sûreté du Québec, employee benefits and other contributions paid by the government in its capacity of employer;

- *Operating*
  This supercategory includes operating expenditures incurred for the acquisition, rental and use of goods and services, and the depreciation of fixed assets. It excludes expenditure linked to remuneration;

- *Debt service*
  This supercategory includes debt service interest charges, the interest on the retirement plans account, the amortization of deferred expenses and unrealized exchange gains and losses, foreign exchange expenditures and the costs associated with debt management;

- *Allocation to a special fund*
  This supercategory includes the expenditures incurred by a government department or agency to assume all or part of the expenditures charged to a special fund it administers, notably to ensure financial balance;

- *Transfer*
  This supercategory includes the expenditures incurred for payments to recipients for the purpose of providing various forms of financial support - not expenditures that constitute direct purchases of goods and services for the government;

LIST AND DEFINITION OF EXPENDITURE SUPERCATEGORIES, CATEGORIES AND OTHER COSTS (cont'd)

SUPERCATEGORIES (cont'd)

- *Bad debts and other provisions*
  This supercategory includes expenditures resulting from the fluctuation in the "Provision for bad debts" and the "Provision for losses on financial initiatives guaranteed by the government";

- *Fixed assets*
  This supercategory is included in the capital budget. It includes expenses incurred for acquiring, building, developing and improving fixed assets. It also includes "Remuneration", "Operating" and "Debt service" costs, when they are incurred for investment in fixed assets;

- *Loans, investments, advances and others*
  This supercategory is included in the capital budget. It contains such items as payments to be made to acquire certain assets. It includes the contribution of capital and advances granted to government agencies and corporations, as well as the acquisition of shares or bonds of government corporations or other corporations, and loans granted to municipalities, non-profit organizations or natural or legal persons in the private sector. This supercategory also incorporates advances for the establishment or operation of local funds and advances to government employees. It also includes disbursements that do not involve expenditure; such commitments are posted to the net debt and the accumulated deficit.

CATEGORIES

The **categories** "Remuneration", "Operating", "Debt service", "Doubtful accounts and other provisions", "Fixed assets" and "Loans, investments, advances and others" are the sole components of the supercategories of the same name and have the same definitions.

The supercategories "Transfer" and "Allocation to a special fund" are divided into the following categories:

- Transfer - *Remuneration* includes transfers for the remuneration of the personnel of government agencies and government corporations, including agencies in the education and health and social services networks;

- Transfer - *Operating* includes the operating expenditures, other than remuneration, of government agencies and government corporations and of agencies in the education and health and social services networks;

- Transfer - *Capital* includes transfers for the acquisition of subsidized fixed assets, including repayment of the principal on loans taken out for fixed assets;

- Transfer - *Interest* includes transfers for interest payments on loans contracted for fixed assets, when the debt service of a recipient government agency, government corporation, institution or establishment is completely or partially assumed by the government;

- Transfer - *Support* includes transfers for the financial support paid to recipients other than those mentioned in the supercategories "Transfer - Remuneration", "Transfer - Operating", "Transfer - Capital" and "Transfer - Interest" categories;

- Allocation to a special fund - *Remuneration* includes the allocations for the remuneration of the personnel assigned to a special fund;

- Allocation to a special fund - *Operating* includes the allocations for the operating expenditures, other than remuneration, of a special fund;

- Allocation to a special fund - *Capital* includes the allocations for the depreciation of any fixed asset posted to a special fund;

- Allocation to a special fund - *Interest* includes the allocations for interest and other charges inherent in a debt posted to a special fund;

- Allocation to a special fund - *Support* includes the allocations for the payments used to provide recipients with various forms of financial support.

SECTION 1

Summary of revenue, appropriations, expenditure and other costs, report of excess expenditure and other costs over appropriations and statement of use of appropriations

SECTION 1

SUMMARY OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS, REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

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SUMMARY OF REVENUE BY CATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

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3	2-19	Affaires municipales et Régions			4 598
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6	2-53	Conseil exécutif			
7	2-63	Culture et Communications			
8	2-74	Développement durable, Environnement et Parcs			3 465
9	2-83	Développement économique, Innovation et Exportation			1 052
10	2-91	Éducation, Loisir et Sport			
11	2-103	Emploi et Solidarité sociale			
12	2-113	Famille, Aînés et Condition féminine			12 685
13	2-124	Finances	5 046 956		44 370
14	2-135	Immigration et Communautés culturelles			28 656
15	2-144	Justice			1 122
16	2-155	Relations internationales			
17	2-161	Ressources naturelles et Faune			217 080
18	2-170	Revenu	21 252 562	12 437 534	22 964
19	2-177	Santé et Services sociaux			1 549
20	2-186	Sécurité publique			36 066
21	2-195	Services gouvernementaux			
22	2-208	Transports			726 225
23	2-217	Travail			29 161
			26 299 518	**12 437 534**	**1 138 522**

1 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2006.

SUMMARY OF MISCELLANEOUS REVENUE AND REVENUE FROM GOVERNMENT OF CANADA TRANSFERS

Fiscal year ended March 31, 2006
(in thousands of dollars)

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1	2-3	Assemblée nationale	3 154	2 929
2	2-11	Personnes désignées par l'Assemblée nationale	854	
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5	2-43	Conseil du trésor et Administration gouvernementale	9 077	
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7	2-63	Culture et Communications	3 585	2 337
8	2-74	Développement durable, Environnement et Parcs	7 357	3 871
9	2-83	Développement économique, Innovation et Exportation	17 913	7 213
10	2-91	Éducation, Loisir et Sport	33 381	765
11	2-103	Emploi et Solidarité sociale	126 037	60
12	2-113	Famille, Aînés et Condition féminine	29 620	46
13	2-124	Finances	218 589	
14	2-135	Immigration et Communautés culturelles	1 542	47
15	2-144	Justice	147 477	3 633
16	2-155	Relations internationales	1 422	1 335
17	2-161	Ressources naturelles et Faune	13 758	862
18	2-170	Revenu	739 402	124 664
19	2-177	Santé et Services sociaux	148 158	54 521
20	2-186	Sécurité publique	14 453	7 363
21	2-195	Services gouvernementaux	834	178
22	2-208	Transports	18 513	37
23	2-217	Travail	2 519	2 205
			1 559 911	**228 809**

Miscellaneous revenue	Revenue from Government enterprises	Total own-source revenues	Revenue from Government of Canada transfers	Total revenue 2006[1]	Total revenue 2005	
225		225		225	59	1
854		854		854	(1 190)	2
2 155		6 753		6 753	6 463	3
3 002		12 531		12 531	11 180	4
9 077		9 077		9 077	7 373	5
366		366		366	806	6
1 248		1 248		1 248	1 041	7
3 486		6 951	540	7 491	9 030	8
10 700		11 752		11 752	10 211	9
32 616		32 616	101 881	134 497	152 843	10
125 977		125 977	654 902	780 879	785 641	11
29 574		42 259		42 259	39 588	12
218 589	4 553 835	9 863 750	8 884 668	18 748 418	17 624 548	13
1 495		30 151	172 622	202 773	183 836	14
143 844		144 966	26 194	171 160	152 736	15
87		87		87	108	16
12 896		229 976		229 976	270 082	17
614 738		34 327 798		34 327 798	33 335 064	18
93 637		95 186	126 362	221 548	207 485	19
7 090		43 156	(95)	43 061	42 756	20
656		656		656		21
18 476		744 701	1 566	746 267	726 308	22
314		29 475		29 475	43 605	23
1 331 102	**4 553 835**	**45 760 511**	**9 968 640**	**55 729 151**	**53 609 573**	

=	Miscellaneous revenue	Total Government of Canada transfers	-	Specific purpose accounts	=	Revenue from Government of Canada transfers	
	225						1
	854						2
	2 155	48 376		48 376			3
	3 002	372 348		372 348			4
	9 077						5
	366						6
	1 248						7
	3 486	1 016		476		540	8
	10 700						9
	32 616	205 819		103 938		101 881	10
	125 977	857 295		202 393		654 902	11
	29 574						12
	218 589	8 884 668				8 884 668	13
	1 495	172 622				172 622	14
	143 844	26 649		455		26 194	15
	87						16
	12 896	481		481			17
	614 738						18
	93 637	126 362				126 362	19
	7 090	4 752		4 847		(95)	20
	656						21
	18 476	42 661		41 095		1 566	22
	314						23
	1 331 102	**10 743 049**		**774 409**		**9 968 640**	

SUMMARY OF EXPENDITURE BUDGET AND APPROPRIATIONS AUTHORIZED FOR EXPENDITURE

Fiscal year ended March 31, 2006
(in thousands of dollars)

		Expenditure budget	Depreciation	Initial appropriations [1]
			(-)	=
1	Assemblée nationale	94 822	4 710	90 112
2	Personnes désignées par l'Assemblée nationale	55 711	1 693	54 018
3	Affaires municipales et Régions	1 777 930	2 939	1 774 991
4	Agriculture, Pêcheries et Alimentation	652 479	9 133	643 346
5	Conseil du trésor et Administration gouvernementale	807 971	161	807 810
6	Conseil exécutif	250 752	715	250 037
7	Culture et Communications	535 801	1 570	534 231
8	Développement durable, Environnement et Parcs	178 705	6 077	172 628
9	Développement économique, Innovation et Exportation	576 419	2 266	574 153
10	Éducation, Loisir et Sport	12 206 187	12 392	12 193 795
11	Emploi et Solidarité sociale	4 010 725	1 166	4 009 559
12	Famille, Aînés et Condition féminine	1 634 720	3 845	1 630 875
13	Finances (excluding debt service)	213 725	1 657	212 068
14	Immigration et Communautés culturelles	99 310	2 560	96 750
15	Justice	614 172	14 223	599 949
16	Relations internationales	100 073	911	99 162
17	Ressources naturelles et Faune	399 284	14 324	384 960
18	Revenu	602 603	1 500	601 103
19	Santé et Services sociaux	20 865 828	1 969	20 863 859
20	Sécurité publique	906 325	17 965	888 360
21	Services gouvernementaux	53 949	3 770	50 179
22	Tourisme	138 647		138 647
23	Transports	1 824 364	114 174	1 710 190
24	Travail	63 737	1 713	62 024
	Total for programs	48 664 239	221 433	48 442 806
	Finances (debt service)	6 995 000		6 995 000
	Total	**55 659 239**	**221 433**	**55 437 806**

1 Appropriations for the current year, including deferred funding, and funding voted on over more than one year.

2 Supplementary appropriations authorized under legislation, associated with the net voted appropriations, associated with proceeds from sales, transfers, jurisdiction changes and other permanent appropriations.

Change in appropriations [2]	Appropriations authorized for expenditure	Expenditure excluding depreciation	Depreciation	Expenditure	
+, (-)	=		+	=	
2 130	92 242	90 843	5 610	96 453	1
415	54 433	53 188	1 580	54 768	2
7 008	1 781 999	1 760 440	3 004	1 763 444	3
9 031	652 377	650 435	8 223	658 658	4
(68 603)	739 207	901 463	19	901 482	5
(30 735)	219 302	204 999	479	205 478	6
293	534 524	533 602	1 642	535 244	7
5 835	178 463	176 957	10 196	187 153	8
34 860	609 013	688 669	2 913	691 582	9
52 492	12 246 287	12 183 000	12 244	12 195 244	10
(932)	4 008 627	4 008 526	169	4 008 695	11
19 539	1 650 414	1 613 746	3 001	1 616 747	12
(65 495)	146 573	101 742	1 824	103 566	13
18 143	114 893	114 843	1 654	116 497	14
43 198	643 147	640 073	13 551	653 624	15
4 412	103 574	101 894	843	102 737	16
43 871	428 831	396 583	14 579	411 162	17
420 007	1 021 110	995 876	1 622	997 498	18
123 176	20 987 035	20 870 414	1 839	20 872 253	19
39 549	927 909	927 661	17 159	944 820	20
46 658	96 837	94 396	2 103	96 499	21
20 309	158 956	158 946		158 946	22
14 450	1 724 640	1 697 574	112 089	1 809 663	23
11 378	73 402	61 070	2 029	63 099	24
750 989	49 193 795	49 026 940	218 372	49 245 312	
94 000	7 089 000	6 875 358		6 875 358	
844 989	**56 282 795**	**55 902 298**	**218 372**	**56 120 670**	

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS

Fiscal year ended March 31, 2006

REPORT OF EXCESS EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS

Parliament authorizes the government, under legislation respecting annual appropriations (voted appropriations) and through permanent appropriations provided for in other legislation, to acquire fixed assets and pay expenditures, loans, investments, advances and other disbursements out of the Consolidated Revenue Fund.

All programs, be they related to the National Assembly, the persons designated by the National Assembly or other portfolios, comprise voted appropriations and permanent appropriations, as the case may be. There is no limit to authorized expenditures using permanent appropriations. Unexpended voted appropriations at fiscal year-end become lapsed and must be written off, unless stipulated otherwise in the legislation. Excess expenditure and other costs over voted appropriations must be entered in the year-end statement and paid out of the following year's appropriations. A report on this excess, if one occurs, must be included in the Public Accounts in accordance with section 86 of the Financial Administration Act (R.S.Q., c. A-6.001).

The statement of use of appropriations for the fiscal year ended March 31, 2006 shows that there were no excess expenditures or other government costs recorded in the accounts for voted appropriations during the year, with the exception of 172 269 thousand under Program 1 – Secretariat of the Conseil du trésor – Conseil du trésor et Administration gouvernementale and 351 000 thousand under Program 2 – Economic development and assistance to enterprises – Portfolio Développement économique, Innovation et Exportation, which will be charged to the appropriations allocated by Parliament for this purpose in 2006-2007 in keeping with section 25 of the Financial Administration Act (R.S.Q., c. A-6.001). For the other programs, these appropriations were sufficient to record all expenditures and other costs incurred for goods and services acquired, allocations and transfers due chargeable to these appropriations.

Carole Boisvert

Jean Houde
Deputy Minister of Finance

Carole Boisvert, CA
Comptroller of Finance

Québec, October 11, 2006

REPORT OF EXCESS OF EXPENDITURE AND OTHER COSTS OVER APPROPRIATIONS AND STATEMENT OF USE OF APPROPRIATIONS (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

USE OF APPROPRIATIONS	AUTHORIZED APPROPRIATIONS		EXPENDED APPROPRIATIONS		UNEXPENDED APPROPRIATIONS		
					Voted		
	Voted	Permanent	Voted	Permanent	Carry-overs	Other	Permanent
Assemblée nationale		96 255		94 846			1 409
Personnes désignées par l'Assemblée nationale	30 283	26 084	28 947	26 084	1 177	159	
Affaires municipales et Régions	1 797 427	2 101	1 771 228	1 807	3	26 196	294
Agriculture, Pêcheries et Alimentation	671 215	277	668 193	255	152	2 870	22
Conseil du trésor et Administration gouvernementale	766 778	327 473	936 702	319 692	97	(170 021)	7 781
Conseil exécutif	217 717	2 303	203 028	2 294	1 398	13 291	9
Culture et Communications	540 319	2 113	534 608	2 109	87	5 624	4
Développement durable, Environnement et Parcs	199 894	771	192 644	455	525	6 725	316
Développement économique, Innovation et Exportation	630 116	5 430	956 516	5 430		(326 400)	
Éducation, Loisir et Sport	11 672 887	822 037	11 552 198	819 235		120 689	2 802
Emploi et Solidarité sociale	4 003 653	5 523	4 003 615	5 461		38	62
Famille, Aînés et Condition féminine	1 649 929	19 180	1 605 296	18 648	1 603	43 030	532
Finances (excluding debt service)	145 140	10 394	96 338	9 259	2 754	46 048	1 135
Immigration et Communautés culturelles	119 701	16	118 421	16		1 280	
Justice	563 819	147 883	555 174	146 492		8 645	1 391
Relations internationales	104 586	656	102 674	656	715	1 197	
Ressources naturelles et Faune	422 817	44 309	370 838	44 042	912	51 067	267
Revenu	496 640	526 624	478 232	519 227	6 113	12 295	7 397
Santé et Services sociaux	12 384 600	8 647 651	12 384 600	8 531 031			116 620
Sécurité publique	927 916	21 641	921 548	21 636		6 368	5
Services gouvernementaux	116 380	2 489	98 971	2 387		17 409	102
Tourisme	158 947	9	158 937	9		10	
Transports	1 757 974	9 585	1 730 482	6 833	2 619	24 873	2 752
Travail	86 929	2 967	62 420	2 965	689	23 820	2
	39 465 667	10 723 771	39 531 610	10 580 869	18 844	(84 787)	142 902
Finances (debt service)		7 214 000		7 000 358			213 642
	39 465 667	**17 937 771** [1]	**39 531 610**	**17 581 227**	**18 844**	**(84 787)**	**356 544**
Expenditure *	38 615 089	17 667 705	38 611 485	17 311 550	18 844	(15 240)	356 155
Loans, investments, advances and others	559 894	264 035	737 292	264 035		(177 398)	
Fixed assets	290 684	6 031	182 833	5 642		107 851	389
	39 465 667	**17 937 771** [1]	**39 531 610**	**17 581 227**	**18 844**	**(84 787)**	**356 544**

1 Permanent appropriations:			
Included in estimates	16 968 585	16 612 041	356 544
Not included in estimates	969 186	969 186	
	17 937 771	**17 581 227**	**356 544**

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* Excluding depreciation of fixed assets of 218 372, which does not require appropriations and the negative adjustment of provisions of 20 737.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PORTFOLIO

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Detail page		APPROPRIATIONS	=	INITIAL APPROPRIATIONS		
			Expenditure	Invest-ments	Voted and Permanent	Already voted	
					+	Carry-overs +	Voted on over more +
1	2-4	Assemblée nationale	90 112	3 121	93 233		
2	2-12	Personnes désignées par l'Assemblée nationale	54 018	2 453	56 368	103	
3	2-20	Affaires municipales et Régions	1 774 991	17 527	1 790 570	1 948	
4	2-36	Agriculture, Pêcheries et Alimentation	643 346	19 064	662 352	58	
5	2-44	Conseil du trésor et Administration gouvernementale	807 810	375 868	1 182 038	1 640	
6	2-54	Conseil exécutif	250 037	984	249 472	1 549	
7	2-64	Culture et Communications	534 231	7 974	539 256	2 949	
8	2-76	Développement durable, Environnement et Parcs	172 628	22 218	190 631	4 215	
9	2-84	Développement économique, Innovation et Exportation	574 153	38 375	608 824	3 704	
10	2-92	Éducation, Loisir et Sport	12 193 795	178 983	12 368 519	4 259	
11	2-104	Emploi et Solidarité sociale	4 009 559	2 494	3 722 050	11 003	279 000
12	2-114	Famille, Aînés et Condition féminine	1 630 875	19 045	1 507 872	2 048	140 000
13	2-128	Finances (excluding debt service)	212 068	8 956	217 988	3 036	
14	2-136	Immigration et Communautés culturelles	96 750	5 716	102 446	20	
15	2-146	Justice	599 949	69 679	666 526	3 102	
16	2-156	Relations internationales	99 162	1 635	98 532	2 265	
17	2-164	Ressources naturelles et Faune	384 960	38 285	414 904	8 341	
18	2-172	Revenu	601 103	4 153	593 486	11 770	
19	2-178	Santé et Services sociaux	20 863 859	1 372	20 861 403 [1]	3 828	
20	2-188	Sécurité publique	888 360	33 215	918 325	3 250	
21	2-196	Services gouvernementaux	50 179	25 251	74 696	734	
22	2-202	Tourisme	138 647		138 647		
23	2-210	Transports	1 710 190	44 297	1 738 411	16 076	
24	2-218	Travail	62 024	16 372	63 732	1 664	13 000
		Total for programs	48 442 806	937 037	48 860 281	87 562	432 000
	2-130	Finances (debt service)	6 995 000		6 995 000		
		Total *	**55 437 806**	**937 037**	**55 855 281**	**87 562**	**432 000**
		* Voted	38 503 587	931 931	38 915 956 [a]	87 562	432 000
		Permanent	16 934 219	5 106	16 939 325 [1]		
		Not requiring appropriations					
		Negative adjustment of provisions					

a Initial appropriations authorized by statute

R.Q., 2005, c. 4, March 31, 2005.	11 823 429
R.Q., 2005, c. 9, June 1, 2005.	27 092 527
	38 915 956

Total initial appropriations	SUPPLEMENTARY APPROPRIATIONS			Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations (amounts brought forward on following page)	
	Associated with the net voted appropriations	Associated with proceeds from sales	Other				
=	+	+	+	+, (-)	+	=	
93 233			3 022 [2]			96 255	1
56 471			(200) [3]	(86)	182	56 367	2
1 792 518	1 498		292 [4]	3 420	1 800	1 799 528	3
662 410	2 111	22		6 703	246	671 492	4
1 183 678			1 130 [5]	(115 401)	24 844	1 094 251	5
251 021		9		(32 209)	1 199	220 020	6
542 205		2		224	1	542 432	7
194 846	2 296	316		3 117	90	200 665	8
612 528				17 598	5 420	635 546	9
12 372 778				2 879	119 267	12 494 924	10
4 012 053	4 418			(7 309)	14	4 009 176	11
1 649 920			14 969 [6]	1 788	2 432	1 669 109	12
221 024		4		(65 495)	1	155 534	13
102 466	19 528			(2 283)	6	119 717	14
669 628		7		17 086	24 981	711 702	15
100 797				3 899	546	105 242	16
423 245		192		4 677	39 012	467 126	17
605 256		25		37 920	380 063	1 023 264	18
20 865 231				35 599	131 421	21 032 251	19
921 575		3		12 508	15 471	949 557	20
75 430	498			40 569	2 372	118 869	21
138 647				20 300	9	158 956	22
1 754 487		9 265		3 506	301	1 767 559	23
78 396		2		10 990	508	89 896	24
49 379 843	30 349	9 847	19 213		750 186	50 189 438	
6 995 000					219 000	7 214 000	
56 374 843	**30 349**	**9 847**	**19 213**		**969 186** [7]	**57 403 438** *	
39 435 518	30 349		(200) [3]			39 465 667	
16 939 325		9 847	19 413 [2, 4 to 6]		969 186	17 937 771	

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[1] Including initial appropriations of 5 131 000 established in keeping with estimated contributions to the Health Services Fund and 2 795 414 for the estimated contribution based on the changing needs of the Régie de l'assurance maladie du Québec. Real contributions were 5 046 956 for which expenditures were divided equally among the "Regional Operations" and "Régie de l'assurance maladie du Québec" programs of the Ministère de la Santé et des Services sociaux. This amount also includes the Government contribution of 2 822 847.

[2] 96 254 in permanent appropriations under the Act respecting the National Assembly, R.S.Q., c. A-23.1, although an estimate of 93 232 appeared in the expenditure budget tabled in the National Assembly.

[3] 2 477 from appropriations voted under National Assembly decision #1275 of June 16, 2005 whereas forecast estimates of 2 677 appeared for the Commission au lobbyisme in the expenditure budget volume tabled in the National Assembly.

[4] 292 from appropriations deferred under Order-in-Council 187-2006 of March 22, 2006, as provided for in the Act respecting the town of Schefferville, S.Q., 1986, c. 51.

[5] 1 130 in permanent appropriations under Order-in-Council 45-2006 of February 1, 2006 as provided for in the Act respecting the Agence des partenariats public-privé du Québec, R.S.Q., c. A-7.002.

[6] 14 969 in permanent appropriations under Order-in-Council 726-2003 of July 3, 2003 as stipulated in the Public Curator Act (R.S.Q., c. C-81).

[7] Not included in budgetary estimates.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PORTFOLIO (cont'd)

Fiscal year ended March 31, 2006

(in thousands of dollars)

	Detail page		Authorized appropriations (amounts brought forward)	UNEXPENDED APPROPRIATIONS			Negative adjustment of provisions
				Suspension of right to commit	Carry-overs	Other	
			(+)	(-)	(-)	(-)	(-)
1	2-4	Assemblée nationale	96 255			1 409	
2	2-12	Personnes désignées par l'Assemblée nationale	56 367		1 177	159	
3	2-20	Affaires municipales et Régions	1 799 528	21 263	3	5 227	
4	2-36	Agriculture, Pêcheries et Alimentation	671 492	1 034	152	1 858	757
5	2-44	Conseil du trésor et Administration gouvernementale	1 094 251		97	(162 240)	
6	2-54	Conseil exécutif	220 020	1 892	1 398	11 408	
7	2-64	Culture et Communications	542 432	831	87	4 797	
8	2-76	Développement durable, Environnement et Parcs	200 665	4 427	525	2 614	
9	2-84	Développement économique, Innovation et Exportation	635 546			(326 400)	1 243
10	2-92	Éducation, Loisir et Sport	12 494 924	41 884		81 607	18 600
11	2-104	Emploi et Solidarité sociale	4 009 176			100	
12	2-114	Famille, Aînés et Condition féminine	1 669 109	13 664	1 603	29 898	63
13	2-128	Finances (excluding debt service)	155 534	34 661	2 754	12 522	
14	2-136	Immigration et Communautés culturelles	119 717	20		1 260	
15	2-146	Justice	711 702	1 741		8 295	
16	2-156	Relations internationales	105 242	766	715	431	
17	2-164	Ressources naturelles et Faune	467 126	27 652	912	23 682	74
18	2-172	Revenu	1 023 264	11 157	6 113	8 535	
19	2-178	Santé et Services sociaux	21 032 251			116 620	
20	2-188	Sécurité publique	949 557	3 495		2 878	
21	2-196	Services gouvernementaux	118 869			17 511	
22	2-202	Tourisme	158 956			10	
23	2-210	Transports	1 767 559	21 696	2 619	5 929	
24	2-218	Travail	89 896	10 503	689	13 319	
		Total for programs	50 189 438	196 686	18 844	(138 571)	20 737
	2-130	Finances (debt service)	7 214 000			213 642	
		Total	* **57 403 438**	**196 686**	**18 844**	**75 071**	**20 737**
		* Voted	39 465 667	196 686	18 844	(281 473)	
		Permanent	17 937 771			356 544	
		Not requiring appropriations					
		Negative adjustment of provisions					20 737

INVESTMENTS		Expenditures excluding depreciation	Depreciation	EXPENDITURE		
Loans, investments, advances & others	Fixed assets			2006	2005	
(-)	(-)	=	+	=		
32	3 971	90 843	5 610	96 453	93 399	1
	1 843	53 188	1 580	54 768	54 688	2
10 783	1 812	1 760 440	3 004	1 763 444	1 627 960	3
44	17 212	650 435	8 223	658 658	662 137	4
354 925 [8]	6	901 463	19	901 482	1 128 485	5
2	321	204 999	479	205 478	215 396	6
	3 115	533 602	1 642	535 244	525 047	7
8	16 134	176 957	10 196	187 153	202 934	8
270 262	1 772	688 669	2 913	691 582	549 481	9
148 172	21 661	12 183 000	12 244	12 195 244	11 770 156	10
507	43	4 008 526	169	4 008 695	4 066 490	11
1	10 134	1 613 746	3 001	1 616 747	1 528 822	12
3	3 852	101 742	1 824	103 566	112 056	13
5	3 589	114 843	1 654	116 497	120 690	14
46 705	14 888	640 073	13 551	653 624	632 368	15
233	1 203	101 894	843	102 737	102 849	16
7	18 216	396 583	14 579	411 162	371 068	17
89	1 494	995 876	1 622	997 498	905 809	18
44 008	1 209	20 870 414	1 839	20 872 253	20 111 108	19
513	15 010	927 661	17 159	944 820	943 608	20
3	6 959	94 396	2 103	96 499	40 127	21
		158 946		158 946	144 597	22
19	39 722	1 697 574	112 089	1 809 663	1 669 916	23
6	4 309	61 070	2 029	63 099	76 071	24
876 327	188 475	49 026 940	218 372	49 245 312	47 655 262	
125 000		6 875 358		6 875 358	6 853 239	
1 001 327	**188 475**	**55 902 298**	**218 372**	**56 120 670**	**54 508 501** [9]	
737 292	182 833	38 611 485		38 611 485	37 472 367	
264 035	5 642	17 311 550		17 311 550	16 838 817	
			218 372	218 372	214 475	
		(20 737)		(20 737)	(17 158)	

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8 Including 334 924 to charge against appropriations allocated by Parliament for this purpose, the surplus of expenditures over estimates for the fiscal year ending March 31, 2005.

9 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2006.

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: HEALTH AND SOCIAL SERVICES							
Portfolio: Santé et Services sociaux							
National Operations	2-178	275 829	3 535				
Permanent		437					
Not requiring appropriations							
Regional Operations	2-178	12 019 975					
Permanent		3 154 879					
Office des personnes handicapées du Québec	2-180	49 369	293				
Not requiring appropriations							
Régie de l'assurance maladie du Québec	2-180						
Permanent		5 360 914					
Total for the portfolio		20 861 403	3 828				
TOTAL FOR THE MISSION		**20 861 403**	**3 828**				
MISSION: EDUCATION AND CULTURE							
Portfolio: Culture et Communications							
Charter of the French Language	2-68	22 074	600				
Not requiring appropriations							
Internal Management, National Institutions and Commission des biens culturels	2-64	76 198	2 349				
Permanent		9				2	
Not requiring appropriations							
Support for Culture, Communications and Government Corporations	2-66	438 874					
Permanent		2 101					
Total for the portfolio		539 256	2 949			2	

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* Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2006.

** See components of "Breakdown of authorized appropriations, expenditure and other costs by program, element and supercategory".

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2006	2005
+, (-)	+	=	(-)	(-)	=	+	=	
(12 583)		266 781		1 112	265 669		265 669	260 854
	17	454	237		217		217	224
						1 672	1 672	1 612
40 823		12 060 798			12 060 798		12 060 798	11 538 388
	71 632	3 226 511	42 022	44 000	3 140 489		3 140 489	3 020 793
7 359		57 021		105	56 916		56 916	53 177
						167	167	141
	59 772	5 420 686	74 361		5 346 325		5 346 325	5 235 919
35 599	131 421	21 032 251	116 620	45 217	20 870 414	1 839	20 872 253	20 111 108
35 599	**131 421**	**21 032 251**	**116 620**	**45 217**	**20 870 414**	**1 839**	**20 872 253**	**20 111 108**
(190)		22 484	875	134	21 475		21 475	21 722
						229	229	301
(4 373)		74 174	4 836	2 979	66 359		66 359	73 296
	1	12		2	10		10	10
						1 413	1 413	1 486
4 787		443 661			443 661		443 661	426 131
		2 101	4		2 097		2 097	2 101
224	1	542 432	5 715	3 115	533 602	1 642	535 244	525 047

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: EDUCATION AND CULTURE (cont'd)							
Portfolio: Éducation, Loisir et Sport							
Administration and Consulting	2-92	149 138	4 259				
Permanent		10					
Not requiring appropriations							
Financial Assistance for Education	2-94	449 022					
Permanent		30 342					
Not requiring appropriations							
Negative adjustment of provisions							
Development of Sport and Recreation	2-96	64 876					
Pre-school, Primary and Secondary Education	2-94	7 203 804					
Higher Education	2-96	3 780 120					
Tourism and Hotel Industry Training	2-92	18 789					
Retirement Plans	2-98						
Permanent		672 418					
Total for the portfolio		12 368 519	4 259				
Portfolio: Immigration et Communautés culturelles							
Immigration, Integration and Cultural Communities	2-136	101 746			19 528		
Permanent		10					
Not requiring appropriations							
Negative adjustment of provisions							
Total for the portfolio		101 756			19 528		
TOTAL FOR THE MISSION		**13 009 531**	**7 208**		**19 528**	**2**	
MISSION: ECONOMY AND ENVIRONMENT							
Portfolio: Affaires municipales et Régions							
Housing	2-24	317 520					
Upgrading Infrastructure and Urban Renewal	2-20	580 148	53				
Greater Montréal Promotion and Development	2-20	77 669					
Permanent							
Total for the portfolio		975 337	53				

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1 The increase is due mainly to the rise in bursaries following the reinstatement of part of the portion of loans converted into bursaries and to an amount of 31 000 related to a Supreme Court of Canada ruling on refunding interest charges to students.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2006 *	EXPENDITURE 2005
+, (-)	+	=	(-)	(-)	=	+	=	
1 968		155 365	20 765	14 870	119 730		119 730	120 718
	63	73			73		73	42
						5 116	5 116	4 963
		449 022	66 958	79 963	302 101		302 101	220 278
	458	30 800			30 800		30 800	30 772
						7 128	7 128	5 952
			18 600		(18 600)		(18 600)	(8 700)
1 000		65 876			65 876		65 876	66 597
1 856		7 205 660	21 201		7 184 459		7 184 459	7 014 461
(1 945)		3 778 175	11 765		3 766 410		3 766 410	3 644 355
		18 789			18 789		18 789	17 069
	118 746	791 164	2 802	75 000	713 362		713 362	653 649
2 879	119 267	12 494 924	142 091	169 833	12 183 000	12 244	12 195 244	11 770 156
(2 283)		118 991	1 239	3 590	114 162		114 162	117 540
	6	16			16		16	56
						1 649	1 649	2 437
								(6)
(2 283)	6	119 007	1 239	3 590	114 178	1 649	115 827	120 027
820	**119 274**	**13 156 363**	**149 045**	**176 538**	**12 830 780**	**15 535**	**12 846 315**	**12 415 230**
1 342		318 862			318 862		318 862	324 410
(14 040)		566 161	10 996		555 165		555 165	471 252
196		77 865	4 001		73 864		73 864	60 814
	1 800	1 800			1 800		1 800	16
(12 502)	1 800	964 688	14 997		949 691		949 691	856 492

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ECONOMY AND ENVIRONMENT (cont'd)							
Portfolio: Agriculture, Pêcheries et Alimentation							
Bio-food Company Development, Training and Food Quality	2-36	345 564			1 471		
Permanent		9				22	
Not requiring appropriations							
Negative adjustment of provisions							
Government Agencies	2-36	316 779	58		640		
Not requiring appropriations							
Total for the portfolio		662 352	58		2 111	22	
Portfolio: Développement durable, Environnement et Parcs							
Bureau d'audiences publiques sur l'environnement	2-76	5 220	157				
Not requiring appropriations							
Environmental Protection and Parks Management	2-76	185 377	4 058		2 296		
Permanent		34				316	
Not requiring appropriations							
Negative adjustment of provisions							
Total for the portfolio		190 631	4 215		2 296	316	
Portfolio: Développement économique, Innovation et Exportation							
Economic Development and Assistance to Enterprises	2-84	347 403	1 831				
Permanent							
Negative adjustment of provisions							
Department Administration	2-84	38 742	1 549				
Permanent		10					
Not requiring appropriations							
Research, Science and Technology	2-86	222 669	324				
Total for the portfolio		608 824	3 704				
Portfolio: Emploi et Solidarité sociale							
Employment Assistance Measures	2-104	899 459	42				
Total for the portfolio		899 459	42				

2 The increase is due primarily to the change in the accounting policy governing the provision for losses on guaranteed financial interventions. However, the increase is offset by a reduction in the amounts awarded Investissement Québec for its operating expenses.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2006 *	EXPENDITURE 2005
+, (-)	+	=	(-)	(-)	=	+	=	
6 554		353 589	2 795	16 848	333 946		333 946	338 160
	246	277	22		255		255	238
						7 912	7 912	7 269
			757		(757)		(757)	(1 138)
149		317 626	227	408	316 991		316 991	317 338
						311	311	270
6 703	246	671 492	3 801	17 256	650 435	8 223	658 658	662 137
522		5 899	202	19	5 678		5 678	5 541
						59	59	65
2 264		193 995	7 048	16 123	170 824		170 824	186 130
331	90	771	316		455		455	310
						10 137	10 137	11 004
								(116)
3 117	90	200 665	7 566	16 142	176 957	10 196	187 153	202 934
6 303		355 537	(326 400)	270 261	411 676		411 676[2]	272 249
	5 123	5 123			5 123		5 123	2 382
			1 243		(1 243)		(1 243)	(4 381)
(2 945)		37 346		1 773	35 573		35 573	35 720
	297	307			307		307	2 214
						2 913	2 913	3 538
14 240		237 233			237 233		237 233	237 759
17 598	5 420	635 546	(325 157)	272 034	688 669	2 913	691 582	549 481
3 364		902 865	38		902 827		902 827	918 920
3 364		902 865	38		902 827		902 827	918 920

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ECONOMY AND ENVIRONMENT (cont'd)							
Portfolio: Relations internationales							
International Affairs	2-156	98 422	2 265				
Permanent		110					
Not requiring appropriations							
Total for the portfolio		98 532	2 265				
Portfolio: Ressources naturelles et Faune							
Management of Natural Resources and Wildlife	2-164	409 799	8 341				
Permanent		5 105				192	
Not requiring appropriations							
Negative adjustment of provisions							
Total for the portfolio		414 904	8 341			192	
Portfolio: Tourisme							
Promotion and Development of Tourism	2-202	138 647					
Permanent							
Total du portefeuille		138 647					
Portfolio: Transports							
Administration and Corporate Services	2-212	90 742	2 770				
Permanent		19					
Not requiring appropriations							
Transportation Infrastructures	2-210	1 222 440	12 430				
Permanent						9 265	
Not requiring appropriations							
Promotion and Development of Québec's Capital	2-212	29 220					
Not requiring appropriations							
Transportation Systems	2-210	395 990	876				
Not requiring appropriations							
Total for the portfolio		1 738 411	16 076			9 265	
TOTAL FOR THE MISSION		**5 727 097**	**34 754**		**4 407**	**9 795**	

3 The change is due primarily to an increase in amounts paid to extinguish forest fires in summer 2005.

4 The increase is due to the rise in activities in the Fund for highway network conservation and improvement and the rise in highway maintenance expenses.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2006 *	2005
+, (-)	+	=	(-)	(-)	=	+	=	
3 899		104 586	1 912	1 433	101 241		101 241	101 356
	546	656		3	653		653	584
						843	843	909
3 899	546	105 242	1 912	1 436	101 894	843	102 737	102 849
4 677		422 817	51 979	18 223	352 615		352 615	353 399
	39 012	44 309	267		44 042		44 042 [3]	4 422
						14 579	14 579	13 247
			74		(74)		(74)	
4 677	39 012	467 126	52 320	18 223	396 583	14 579	411 162	371 068
20 300		158 947	10		158 937		158 937	144 597
	9	9			9		9	
20 300	9	158 956	10		158 946		158 946	144 597
204		93 716	10 849	9 122	73 745		73 745	80 932
	301	320			320		320	167
						6 827	6 827	7 411
878		1 235 748	12 785	28 643	1 194 320		1 194 320 [4]	1 080 966
		9 265	2 752		6 513		6 513	3 887
						104 184	104 184	103 458
7 604		36 824	8	2	36 814		36 814	40 098
						8	8	9
(5 180)		391 686	3 850	1 974	385 862		385 862	352 355
						1 070	1 070	633
3 506	301	1 767 559	30 244	39 741	1 697 574	112 089	1 809 663	1 669 916
50 662	**47 424**	**5 874 139**	**(214 269)**	**364 832**	**5 723 576**	**148 843**	**5 872 419**	**5 478 394**

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: SUPPORT FOR INDIVIDUALS AND FAMILIES							
Portfolio: Emploi et Solidarité sociale							
Financial Assistance Measures	2-106	2 624 807	4 603	279 000			
Permanent		5 500					
Management Support	2-108	192 275	6 358		4 418		
Permanent		9					
Not requiring appropriations							
Total for the portfolio		2 822 591	10 961	279 000	4 418		
Portfolio: Famille, Aînés et Condition féminine							
Condition of the elderly	2-116	2 715					
Status of Women	2-116	6 832	177				
Not requiring appropriations							
Public Curator	2-119	42 860	1 226				
Permanent							14 969
Not requiring appropriations							
Negative adjustment of provisions							
Assistance Measures to Families	2-114	1 426 148	468	140 000			
Permanent		2 100					
Negative adjustment of provisions							
Planning, Research and Administration	2-114	27 207	177				
Permanent		10					
Not requiring appropriations							
Total for the portfolio		1 507 872	2 048	140 000			14 969
Portfolio: Justice							
Assistance to Persons Brought before the Courts	2-148	177 862	107				
Permanent		60 604					
Not requiring appropriations							
Total for the portfolio		238 466	107				
TOTAL FOR THE MISSION		**4 568 929**	**13 116**	**419 000**	**4 418**		**14 969**

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2006 *	 2005
+, (-)	+	=	(-)	(-)	=	+	=	
8 458		2 916 868		497	2 916 371		2 916 371	2 947 914
		5 500	62		5 438		5 438	5 368
(19 131)		183 920		53	183 867		183 867	193 955
	14	23			23		23	82
						169	169	251
(10 673)	14	3 106 311	62	550	3 105 699	169	3 105 868	3 147 570
35		2 750	133		2 617		2 617	1 961
6		7 015	502	23	6 490		6 490	6 846
						13	13	23
34		44 120	5 374	7 565	31 181		31 181	32 552
(331)		14 638	432		14 206		14 206	10 518
						2 166	2 166	2 230
			3		(3)		(3)	
147		1 566 763	32 286	54	1 534 423		1 534 423	1 450 899
	2 399	4 499	100		4 399		4 399	5 710
			60		(60)		(60)	
1 897		29 281	6 338	2 493	20 450		20 450	17 202
	33	43			43		43	
						822	822	881
1 788	2 432	1 669 109	45 228	10 135	1 613 746	3 001	1 616 747	1 528 822
14 278		192 247	185	43 273	148 789		148 789	141 202
	15 775	76 379			76 379		76 379	71 879
						182	182	144
14 278	15 775	268 626	185	43 273	225 168	182	225 350	213 225
5 393	**18 221**	**5 044 046**	**45 475**	**53 958**	**4 944 613**	**3 352**	**4 947 965**	**4 889 617**

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE							
Portfolio: Assemblée nationale							
Secrétariat général adjoint aux affaires administratives	2-4						
Permanent		30 347					
Not requiring appropriations							
Secrétariat général, parliamentary affairs and institutional affairs	2-4						
Permanent		18 500					
Statutory Support Services for Parliamentarians	2-4						
Permanent		44 386					806
Select Committee	2-6						
Permanent							2 216
Total for the portfolio		93 233					3 022
Portfolio: Personnes désignées par l'Assemblée nationale							
Administration of the Electoral System	2-12						
Permanent		25 750					
Not requiring appropriations							
The Lobbyists Commissioner	2-14	2 678					(200)
Not requiring appropriations							
The Public Protector	2-12	7 793	71				
Permanent		250					
Not requiring appropriations							
The Auditor General	2-12	19 897	32				
Not requiring appropriations							
Total for the portfolio		56 368	103				(200)
Portfolio: Affaires municipales et Régions							
General Administration	2-22	52 957	1 648				
Permanent		9					
Not requiring appropriations							
Commission municipale du Québec	2-24	2 980	94				
Not requiring appropriations							
Compensation in lieu of Taxes and Financial Assistance to Municipalities	2-22	692 319					
Permanent							292
Développement des régions et ruralité	2-24	52 801					
Régie du logement	2-26	14 167	153		1 498		
Not requiring appropriations							
Total for the portfolio		815 233	1 895		1 498		292

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2006 *	2005
+, (-)	+	=	(-)	(-)	=	+	=	
351		30 698	84	3 972	26 642		26 642	27 095
						5 610	5 610	5 638
(270)		18 230	829	9	17 392		17 392	16 875
(81)		45 111	233	19	44 859		44 859	43 791
		2 216	263	3	1 950		1 950	
		96 255	1 409	4 003	90 843	5 610	96 453	93 399
(98)	176	25 828		1 418	24 410		24 410	24 381
						670	670	643
		2 478		43	2 435		2 435	2 249
						104	104	99
4		7 868	386	114	7 368		7 368	7 580
	6	256			256		256	250
						295	295	127
8		19 937	950	268	18 719		18 719	18 858
						511	511	501
(86)	182	56 367	1 336	1 843	53 188	1 580	54 768	54 688
4 631		59 236	7 923	1 607	49 706		49 706	47 744
		9	2		7		7	14
						2 764	2 764	3 544
(298)		2 776	355		2 421		2 421	3 170
						29	29	34
4 720		697 039	1 831	10 762	684 426		684 426	649 225
		292	292					3
6 321		59 122	937		58 185		58 185	51 716
548		16 366	156	206	16 004		16 004	15 836
						211	211	182
15 922		834 840	11 496	12 595	810 749	3 004	813 753	771 468

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Conseil du trésor et Administration gouvernementale							
Commission de la fonction publique	2-44	3 266	99				
Not requiring appropriations							
Contingency Fund	2-48	756 002					
Retirement and Insurance Plans	2-46	4 388					
Permanent		299 989					
Secrétariat du Conseil du trésor	2-44	116 883	1 541				
Permanent		1 510					1 130
Not requiring appropriations							
Total for the portfolio		1 182 038	1 640				1 130
Portfolio: Conseil exécutif							
Native Affairs	2-56	153 718	148				
Permanent		9					
Not requiring appropriations							
Canadian Intergovernmental Affairs	2-56	11 411	315				
Permanent		10					
Not requiring appropriations							
Lieutenant-Governor's Office	2-54	858					
Youth	2-58	10 151	108				
Not requiring appropriations							
Reform of Democratic Institutions and Access to Information	2-58	5 632	22				
Not requiring appropriations							
Support Services for the Premier and the Conseil exécutif	2-54	66 607	956				
Permanent		1 076				9	
Not requiring appropriations							
Total for the portfolio		249 472	1 549			9	
Portfolio: Finances							
Department Administration	2-128	61 340	1 456				
Permanent		10				4	
Not requiring appropriations							
Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities	2-128	146 259	1 580				
Permanent		10 379					
Not requiring appropriations							
Total for the portfolio		217 988	3 036			4	

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5 Including 334 924 to charge against appropriations allocated by Parliament for this purpose, the surplus of expenditures over estimates for the fiscal year ending March 31, 2005.

6 The change is due primarily to the provision for wage equity, which was 498 400 in 2005-2006 compared to 673 000 in 2004-2005.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2006 *	2005
+, (-)	+	=	(-)	(-)	=	+	=	
4		3 369	631	6	2 732		2 732	2 958
						19	19	31
(755 902)		100	100					
		4 388	1 514		2 874		2 874	2 653
	24 844	324 833	7 490	20 000	297 343		297 343	301 408
640 497		758 921	(172 169)	334 925 [5]	596 165		596 165 [6]	821 423
		2 640	291		2 349		2 349	9
								3
(115 401)	24 844	1 094 251	(162 143)	354 931	901 463	19	901 482	1 128 485
(68)		153 798	10 823	22	142 953		142 953	138 576
	55	64			64		64	11
						30	30	30
177		11 903	729	16	11 158		11 158	10 450
	39	49			49		49	66
						26	26	59
215		1 073	2		1 071		1 071	965
(40)		10 219	1 515		8 704		8 704	19 385
						12	12	18
208		5 862	257	20	5 585		5 585	5 575
						17	17	40
(32 701)		34 862	1 36[illegible]	265	33 234		33 234	37 582
	1 105	2 190	9		2 181		2 181	1 921
						394	394	718
(32 209)	1 199	220 020	14 698	323	204 999	479	205 478	215 396
626		63 422	9 068	2 731	51 623		51 623	56 005
	1	15	4		11		11	16
						1 563	1 563	1 403
(66 121)		81 718	39 734	1 124	40 860		40 860	44 166
		10 379	1 131		9 248		9 248	9 614
						261	261	852
(65 495)	1	155 534	49 937	3 855	101 742	1 824	103 566	112 056

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		$	$	$	$	$	$
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Immigration et Communautés culturelles							
Organization reporting to the Minister	2-136	690	20				
Not requiring appropriations							
Total for the portfolio		690	20				
Portfolio: Justice							
Judicial Activity	2-146	25 449	758				
Permanent		51 358					
Administration of Justice	2-146	318 233	2 200				
Permanent		10 933				7	
Not requiring appropriations							
Negative adjustment of provisions							
Administrative Justice	2-148	14 658	9				
Protection Organization Reporting to the Minister	2-150	7 429	28				
Not requiring appropriations							
Total for the portfolio		428 060	2 995			7	
Portfolio: Revenu							
Tax Administration	2-172	446 950	11 770				
Permanent		146 536				25	
Not requiring appropriations							
Total for the portfolio		593 486	11 770			25	
Portfolio: Sécurité publique							
Agencies Reporting to the Minister	2-190	28 232	860				
Permanent		3					
Security, Prevention and Internal Management	2-188	405 843	2 390				
Permanent		6 164				3	
Not requiring appropriations							
Sûreté du Québec	2-188	478 083					
Permanent							
Not requiring appropriations							
Total for the portfolio		918 325	3 250			3	
Portfolio: Services gouvernementaux							
Government Services	2-196	74 677	734		498		
Permanents		19					
Not requiring appropriations							
Total du portefeuille		74 696	734		498		

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7 The change results primarily from the rise in bad debts due to the increase in debtors resulting from the upswing in investigation and auditing activities.

8 The increase is due primarily to a 44 200 expenditure following the creation of a provision for asset loss in value.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE 2006 *	EXPENDITURE 2005
+, (-)	+	=	(-)	(-)	=	+	=	
		710	41	4	665		665	662
						5	5	1
		710	41	4	665	5	670	663
(84)		26 123	386	1 189	24 548		24 548	23 312
	9 096	60 454	198	238	60 018		60 018	48 366
2 909		323 342	7 989	13 101	302 252		302 252	316 046
	110	11 050	1 193		9 857		9 857	3 774
						13 289	13 289	11 856
								(2 817)
(13)		14 654	62	3 764	10 828		10 828	11 072
(4)		7 453	23	28	7 402		7 402	7 444
						80	80	90
2 808	9 206	443 076	9 851	18 320	414 905	13 369	428 274	419 143
37 920		496 640	18 408	1 583	476 649		476 649	473 269
	380 063	526 624	7 397		519 227		519 227[7]	431 446
						1 622	1 622	1 094
37 920	380 063	1 023 264	25 805	1 583	995 876	1 622	997 498	905 809
2 491		31 583	3 836	369	27 378		27 378	28 974
		3	3					
(6 188)		402 045	2 531	4 271	395 243		395 243	409 052
	14 446	20 613	2	1	20 610		20 610	20 647
						4 884	4 884	4 734
16 205		494 288	1	10 882	483 405		483 405	466 580
	1 025	1 025			1 025		1 025	1 465
						12 275	12 275	12 156
12 508	15 471	949 557	6 373	15 523	927 661	17 159	944 820	943 608
40 471		116 380	17 409	6 962	92 009		92 009[8]	39 746
98	2 372	2 489	102		2 387		2 387	89
						2 103	2 103	292
40 569	2 372	118 869	17 511	6 962	94 396	2 103	96 499	40 127

SUMMARY OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY MISSION (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Program detail page	INITIAL APPROPRIATIONS			SUPPLEMENTARY APPROPRIATIONS		
		Voted and Permanent	Already voted		Associated with the net voted appropriations	Associated with proceeds from sales	Other
			Carry-overs	Voted on over more than one year			
		+	+	+	+	+	+
MISSION: ADMINISTRATION AND JUSTICE (cont'd)							
Portfolio: Travail							
Labour	2-218	61 275	1 664	13 000			
Permanent		2 457				2	
Not requiring appropriations							
Total for the portfolio		63 732	1 664	13 000		2	
TOTAL FOR THE MISSION		**4 693 321**	**28 656**	**13 000**	**1 996**	**50**	**4 244**
MISSION: DEBT SERVICE							
Portfolio: Finances							
Debt Service and Interest on the Retirement Plans Account	2-130						
Permanent		6 995 000					
Total for the portfolio		6 995 000					
TOTAL FOR THE MISSION		**6 995 000**					
TOTAL OF APPROPRIATIONS, EXPENDITURE AND OTHER COSTS		**55 855 281**	**87 562**	**432 000**	**30 349**	**9 847**	**19 213**
Voted		38 915 956	87 562	432 000	30 349		(200)
Permanent		16 939 325				9 847	19 413
Not requiring appropriations							
Negative adjustment of provisions							

9 Including 4 043 803 (2005: 4 066 814) for direct debt service and 2 831 555 (2005: 2 786 425) for interest on the pension plans account.

10 Not included in budgetary estimates.

Transfers & jurisdiction changes	Other permanent appropriations	Authorized appropriations	Unexpended appropriations and negative adjustment of provisions **	Investments **	Expenditures excluding depreciation	Depreciation	EXPENDITURE	
							2006 *	2005
+, (-)	+	=	(-)	(-)	=	+	=	
10 990		86 929	24 509	4 303	58 117		58 117	70 981
	508	2 967	2	12	2 953		2 953	2 994
						2 029	2 029	2 096
10 990	508	89 896	24 511	4 315	61 070	2 029	63 099	76 071
(92 474)	**433 846**	**5 082 639**	**825**	**424 257**	**4 657 557**	**48 803**	**4 706 360**	**4 760 913**
	219 000	7 214 000	213 642	125 000	6 875 358		6 875 358 [9]	6 853 239
	219 000	7 214 000	213 642	125 000	6 875 358		6 875 358	6 853 239
	219 000	**7 214 000**	**213 642**	**125 000**	**6 875 358**		**6 875 358**	**6 853 239**
	969 186	[10] **57 403 438**	**311 338**	**1 189 802**	**55 902 298**	**218 372**	**56 120 670**	**54 508 501**
		39 465 667	(65 943)	920 125	38 611 485		38 611 485	37 472 367
	969 186	17 937 771	356 544	269 677	17 311 550		17 311 550	16 838 817
						218 372	218 372	214 475
			20 737		(20 737)		(20 737)	(17 158)

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
ASSEMBLÉE NATIONALE	92 242	90 843	67 848
PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE			
Lobbyists Commissioner	2 435	2 435	1 679
Chief Electoral Officer - Commission de la représentation	24 411	24 410	14 490
Public Protector	7 918	7 624	5 877
Auditor General	19 669	18 719	14 519
	54 433	53 188	36 565
AFFAIRES MUNICIPALES ET RÉGIONS			
Ministère des Affaires municipales et des Régions	1 763 075	1 742 015	37 034
Commission municipale du Québec	2 766	2 421	1 951
Régie du logement	16 158	16 004	12 219
	1 781 999	1 760 440	51 204
AGRICULTURE, PÊCHERIES ET ALIMENTATION			
Ministère de l'Agriculture, des Pêcheries et de l'Alimentation	640 159	638 444	113 475
Commission de protection du territoire agricole du Québec	8 457	8 305	6 894
Régie des marchés agricoles et alimentaires du Québec	3 761	3 686	2 807
	652 377	650 435	123 176
CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE			
Conseil du trésor et Administration gouvernementale	735 856	898 731	857 173
Commission de la fonction publique	3 351	2 732	2 170
	739 207	901 463	859 343
CONSEIL EXÉCUTIF			
Ministère du Conseil exécutif	214 406	200 145	35 481
Commission d'accès à l'information	4 145	4 145	3 401
Conseil permanent de la jeunesse	751	709	530
	219 302	204 999	39 412
CULTURE ET COMMUNICATIONS			
Ministère de la Culture et des Communications	513 606	513 456	44 909
Commission de toponymie	991	991	795
Commission des biens culturels du Québec	428	428	266
Conseil supérieur de la langue française	1 462	1 425	882
Office québécois de la langue française	18 037	17 302	13 542
	534 524	533 602	60 394

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* Excluding depreciation of fixed assets, which does not require appropriations.

** Depreciation expenditure is included in the "Operating" supercategory.

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
22 964		31			5 610	96 453
756					104	2 539
7 175		2 745			670	25 080
1 747					295	7 919
4 200					511	19 230
13 878		2 745			1 580	54 768
12 811	4 764	1 659 357	28 049		2 764	1 744 779
470					29	2 450
3 785					211	16 215
17 066	4 764	1 659 357	28 049		3 004	1 763 444
41 155	(552)	484 366			7 912	646 356
1 411					311	8 616
879						3 686
43 445	(552)	484 366			8 223	658 658
12 920		24 201	4 437			898 731
562					19	2 751
13 482		24 201	4 437		19	901 482
17 762		146 902			458	200 603
744					17	4 162
179					4	713
18 685		146 902			479	205 478
21 814	397	446 336			1 418	514 874
196						991
162						428
523		20			4	1 429
3 532		228			220	17 522
26 227	397	446 584			1 642	535 244

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS			
Ministère du Développement durable, de l'Environnement et des Parcs	172 614	171 279	99 740
Bureau d'audiences publiques sur l'environnement	5 849	5 678	3 709
	178 463	176 957	103 449
DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION			
Ministère du Développement économique, de l'Innovation et de l'Exportation	607 665	687 321	59 762
Conseil de la science et de la technologie	1 348	1 348	968
	609 013	688 669	60 730
ÉDUCATION, LOISIR ET SPORT			
Ministère de l'Éducation, du Loisir et du Sport	12 241 919	12 178 758	86 220
Commission consultative de l'enseignement privé	116	104	78
Commission d'évaluation de l'enseignement collégial	2 150	2 085	1 709
Conseil supérieur de l'éducation	2 102	2 053	1 474
	12 246 287	12 183 000	89 481
EMPLOI ET SOLIDARITÉ SOCIALE	4 008 627	4 008 526	168 830
FAMILLE, AÎNÉS ET CONDITION FÉMININE			
Ministère de la Famille, des Aînés et de la Condition féminine	1 597 480	1 562 392	26 105
Conseil de la famille et de l'enfance	1 135	1 089	795
Conseil des aînés	708	706	517
Conseil du statut de la femme	4 393	4 175	3 011
Curateur public	46 698	45 384	33 086
	1 650 414	1 613 746	63 514
FINANCES			
Ministère des Finances	7 220 877	6 963 146	43 136
Le Registraire des entreprises	14 696	13 954	9 902
	7 235 573	6 977 100	53 038
IMMIGRATION ET COMMUNAUTÉS CULTURELLES			
Ministère de l'Immigration et des Communautés culturelles	114 189	114 178	61 326
Conseil des relations interculturelles	704	665	461
	114 893	114 843	61 787

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
48 663	112	22 764			10 137	181 416
1 969					59	5 737
50 632	112	22 764			10 196	187 153
36 048	195 861	395 650			2 913	690 234
380						1 348
36 428	195 861	395 650			2 913	691 582
46 712	12 200	12 033 626			12 211	12 190 969
26						104
376					18	2 103
579					15	2 068
47 693	12 200	12 033 626			12 244	12 195 244
100 187	5 438	2 755 044	979 027		169	4 008 695
8 449	4 339	1 523 499			832	1 563 224
294						1 089
189						706
1 164					3	4 178
12 301	(3)				2 166	47 550
22 397	4 336	1 523 499			3 001	1 616 747
28 027		16 175	450	6 875 358	1 367	6 964 513
4 051	1				457	14 411
32 078	1	16 175	450	6 875 358	1 824	6 978 924
29 592		23 260			1 649	115 827
204					5	670
29 796		23 260			1 654	116 497

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
JUSTICE			
Ministère de la Justice	536 803	534 429	166 860
Comité de la rémunération des juges de la Cour du Québec et des cours municipales	200	2	
Commission des droits de la personne et des droits de la jeunesse	13 439	13 317	10 029
Conseil de la justice administrative	367	359	159
Conseil de la magistrature	2 155	2 155	324
Office de la protection du consommateur	7 423	7 402	5 797
Tribunal des droits de la personne	82 760	82 409	73 514
	643 147	640 073	256 683
RELATIONS INTERNATIONALES	103 574	101 894	47 919
RESSOURCES NATURELLES ET FAUNE	428 831	396 583	107 862
REVENU	1 021 110	995 876	279 777
SANTÉ ET SERVICES SOCIAUX			
Ministère de la Santé et des Services sociaux	15 501 428	15 459 169	49 133
Agence d'évaluation des technologies et des modes d'intervention en santé	1 111	1 111	296
Conseil de la santé et du bien-être	889	889	508
Conseil du médicament	2 617	2 617	1 455
Conseil médical du Québec	312	312	214
Office des personnes handicapées du Québec	56 917	56 916	7 892
Protecteur des usagers en matière de santé et de services sociaux	3 075	3 075	2 009
Régie de l'assurance maladie du Québec	5 420 686	5 346 325	
	20 987 035	20 870 414	61 507
SÉCURITÉ PUBLIQUE			
Ministère de la Sécurité publique	900 422	900 283	439 845
Bureau du coroner	6 801	6 790	3 707
Comité de déontologie policière	1 941	1 933	1 394
Commissaire à la déontologie policière	2 730	2 653	2 100
Commission québécoise des libérations conditionnelles	2 837	2 827	1 932
Régie des alcools, des courses et des jeux	13 178	13 175	10 112
	927 909	927 661	459 090
SERVICES GOUVERNEMENTAUX	96 837	94 396	15 281

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
136 981	5 308	213 944	11 336		13 289	547 718
2						2
3 288					182	13 499
200						359
1 831						2 155
1 605					80	7 482
8 895						82 409
152 802	5 308	213 944	11 336		13 551	653 624
17 826		25 399	10 750		843	102 737
100 446	2 905	36 202	149 168		14 579	411 162
109 154	497 309	124	109 512		1 622	997 498
77 773		15 332 263			1 672	15 460 841
815						1 111
283		98				889
1 162						2 617
98						312
2 295		46 729			167	57 083
1 066						3 075
		5 346 325				5 346 325
83 492		20 725 415			1 839	20 872 253
212 701	32	48 160	199 545		17 159	917 442
3 083						6 790
539						1 933
553						2 653
895						2 827
3 063						13 175
220 834	32	48 160	199 545		17 159	944 820
31 788		3 127	44 200		2 103	96 499

SUMMARY OF AUTHORIZED APPROPRIATIONS AND EXPENDITURE BY PORTFOLIO, GOVERNMENT DEPARTMENT OR AGENCY AND EXPENDITURE SUPERCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Appropriations authorized for expenditure	Expenditure *=	Remuneration +
TOURISME	158 956	158 946	
TRANSPORTS			
Ministère des Transports	1 713 735	1 686 674	174 416
Commission des transports du Québec	10 905	10 900	8 296
	1 724 640	1 697 574	182 712
TRAVAIL			
Ministère du Travail	64 566	52 604	26 261
Commission de l'équité salariale	5 572	5 231	3 879
Conseil consultatif du travail et de la main-d'oeuvre	424	395	233
Conseil des services essentiels	2 840	2 840	2 073
	73 402	61 070	32 446
TOTAL FOR THE GOVERNMENT	**56 282 795**	**55 902 298**	**3 282 048**

For detail by category, see section 2, by portfolio.

Operating *+	Doubtful accounts and other provisions +	Transfer +	Allocation to a special fund +	Debt service	Operating Depreciation **	Total expenditure
		84 339	74 607			158 946
329 190	300	509 765	673 003		111 019	1 797 693
2 604					1 070	11 970
331 794	300	509 765	673 003		112 089	1 809 663
9 757	103	16 483			1 958	54 562
1 352					48	5 279
162					4	399
767					19	2 859
12 038	103	16 483			2 029	63 099
1 535 132	**728 514**	**41 197 162**	**2 284 084**	**6 875 358**	**218 372**	**56 120 670**

SUMMARY OF TRANSFER EXPENDITURE

Fiscal year ended March 31, 2006
(in thousands of dollars)

BENEFICIARY *	Remuneration	Operating
Enterprises		
Health and social services institutions	9 756 517	3 740 801
School boards and educational institutions	8 841 735	1 436 315
Municipalities and municipal bodies		
Non-profit organizations	95 996	53 775
Individuals:		
Income security		483
Health insurance	3 763 618	
Other	48 947	
Government enterprises and agencies	455 286	212 271
	22 962 099	**5 443 645**
BREAKDOWN:		
1 Assemblée nationale		
2 Personnes désignées par l'Assemblée nationale		
3 Affaires municipales et Régions	22 392	1 781
4 Agriculture, Pêcheries et Alimentation	40 565	11 138
5 Conseil du trésor et Administration gouvernementale	22 870	1 331
6 Conseil exécutif		
7 Culture et Communications	94 794	62 701
8 Développement durable, Environnement et Parcs		
9 Développement économique, Innovation et Exportation	7 024	8 214
10 Éducation, Loisir et Sport	8 832 342	1 441 664
11 Emploi et Solidarité sociale	7 081	3 077
12 Famille, Aînés et Condition féminine		26 267
13 Finances	11 112	2 282
14 Immigration et Communautés culturelles		
15 Justice	128 282	16 834
16 Relations internationales		
17 Ressources naturelles et Faune	2 069	
18 Revenu		
19 Santé et Services sociaux	13 735 834	3 829 827
20 Sécurité publique		7 996
21 Services gouvernementaux		5
22 Tourisme	18 818	30 528
23 Transports	38 916	
24 Travail		
	22 962 099	**5 443 645**

Total transfers for capital expenditures and the repayment of principal on borrowings contracted for capital expenditures.

* Corresponds to the entity to which these sums are ultimately destined. If the assistance is paid by an intermediary and the end beneficiary cannot be identified after a reasonable effort, the initial beneficiary is indicated.

1 Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2006.

Capital		Interest	Support	2006	2005	
Principal	Other					
5 674	23 838	4 709	1 015 027	1 049 248	983 230	
303 663	14 420	257 453	189 542	14 262 396	13 740 759	
509 263	25 264	600 323	316 706	11 729 606	11 328 663	
366 892	32 311	355 188	1 000 492	1 754 883	1 569 786	
32 877	19 294	37 635	2 291 455	2 531 032	2 417 880	
			2 732 543	2 733 026	2 756 658	
			1 757 585	5 521 203	5 406 766	
30 160	25 066	55 955	487 405	647 533	540 693	
64 259	22 538	70 633	143 248	968 235	1 043 736	
1 312 788	**162 731**	**1 381 896**	**9 934 003**	**41 197 162**	**39 788 171**	
			31	31	28	1
			2 745	2 745	2 745	2
323 898	21 828	362 487	926 971	1 659 357	1 526 527	3
32	22 407	49	410 175	484 366	484 400	4
				24 201	19 944	5
	9 780	7 476	129 646	146 902	154 355	6
59 093	3 512	44 095	182 389	446 584	428 818	7
4 410	25	1 548	16 781	22 764	22 420	8
	5 786	2 551	372 075	395 650	437 867	9
496 134	25 071	594 207	644 208	12 033 626	11 598 987	10
	498	20	2 744 368	2 755 044	2 781 135	11
	1 264	53	1 495 915	1 523 499	1 438 579	12
			2 781	16 175	21 779	13
			23 260	23 260	24 337	14
	527		68 301	213 944	203 643	15
			25 399	25 399	23 840	16
	1 228	9 686	23 219	36 202	31 306	17
			124	124	123	18
303 615	32 619	257 138	2 566 382	20 725 415	19 968 923	19
	37		40 127	48 160	50 112	20
	21		3 101	3 127	1 330	21
14 735		20 258		84 339	81 450	22
110 871	38 128	82 328	239 522	509 765	468 405	23
			16 483	16 483	17 118	24
1 312 788	**162 731**	**1 381 896**	**9 934 003**	**41 197 162**	**39 788 171**	
1 475 519						

SUMMARY OF ALLOCATIONS TO A SPECIAL FUND

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Remuneration	Operating	Capital	Interest	Support	2006	2005[1]
Affaires municipales et Régions					28 049	28 049	28 986
Conseil du trésor et Administration gouvernementale		67	800	3 570		4 437	4 966
Emploi et Solidarité sociale	144 113	40 613	29 304	2 200	762 797	979 027	991 254
Finances		450				450	950
Justice	449	359			10 528	11 336	10 484
Relations internationales	238	8 942	1 008	562		10 750	11 181
Ressources naturelles et Faune	67 213	25 710	12 400	12 000	31 845	149 168	160 701
Revenu	57 099	20 201	27 439	4 773		109 512	115 478
Sécurité publique	159 747	35 124	4 674			199 545	190 805
Services gouvernementaux					44 200	44 200	
Tourisme	10 708	31 661			32 238	74 607	63 147
Transports	66 783	34 051	324 813	247 356		673 003	587 124
	506 350	**197 178**	**400 438**	**270 461**	**909 657**	**2 284 084**	**2 165 076**

[1] Certain comparative figures were reclassified and adjusted for consistency with the presentation adopted in 2006.

SUMMARY OF REMUNERATION BY SUPERCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Remuneration	Transfer	Allocation to a special fund	Total expenditure	Fixed assets	Total remuneration
Assemblée nationale	67 848			67 848	577	68 425
Personnes désignées par l'Assemblée nationale	36 565			36 565		36 565
Affaires municipales et Régions	51 204	22 392		73 596		73 596
Agriculture, Pêcheries et Alimentation	123 176	40 565		163 741	581	164 322
Conseil du trésor et Administration gouvernementale	859 343	22 870		882 213		882 213
Conseil exécutif	39 412			39 412		39 412
Culture et Communications	60 394	94 794		155 188		155 188
Développement durable, Environnement et Parcs	103 449			103 449	1 749	105 198
Développement économique, Innovation et Exportation	60 730	7 024		67 754	252	68 006
Éducation, Loisir et Sport	89 481	8 832 342		8 921 823	2 181	8 924 004
Emploi et Solidarité sociale	168 830	7 081	144 113	320 024		320 024
Famille, Aînés et Condition féminine	63 514			63 514	2 343	65 857
Finances	53 038	11 112		64 150	751	64 901
Immigration et Communautés culturelles	61 787			61 787	1 266	63 053
Justice	256 683	128 282	449	385 414	4 268	389 682
Relations internationales	47 919		238	48 157	75	48 232
Ressources naturelles et Faune	107 862	2 069	67 213	177 144	2 139	179 283
Revenu	279 777		57 099	336 876		336 876
Santé et Services sociaux	61 507	13 735 834		13 797 341		13 797 341
Sécurité publique	459 090		159 747	618 837	3 257	622 094
Services gouvernementaux	15 281			15 281	1 613	16 894
Tourisme		18 818	10 708	29 526		29 526
Transports	182 712	38 916	66 783	288 411	6 041	294 452
Travail	32 446			32 446	732	33 178
	3 282 048	**22 962 099**	**506 350**	**26 750 497**	**27 825**	**26 778 322**

SECTION 2

Detail of revenue, appropriations, expenditure and other costs

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SECTION 2

DETAIL OF REVENUE, APPROPRIATIONS, EXPENDITURE AND OTHER COSTS

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ASSEMBLÉE NATIONALE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue		
Sales of goods and services		
National Assembly own-source revenue	2 658	2 045
National Assembly shop	271	340
	2 929	2 385
Less: Amounts entered in the National Assembly own-source revenue account	2 929	2 385
Recoveries		
Prior years' expenditures	225	59
	225	59
Total own-source revenue	225	59
Total revenue	225	59

ASSEMBLÉE NATIONALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS
BY PROGRAM, ELEMENT AND SUPERCATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

PROGRAM 1
Summary: page 1-22

SECRÉTARIAT GÉNÉRAL, PARLIAMENTARY AFFAIRS AND INSTITUTIONAL AFFAIRS

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Secrétariat général, legal affairs, library and security					
Permanent [1]	8 549			8 200	7 141
2. Parliamentary affairs					
Permanent [1]	2 995			2 707	2 465
3. Institutional affairs					
Permanent [1]	6 686	9		6 485	4 566
TOTAL	18 230	9		17 392	14 172

1 Act respecting the National Assembly, (R.S.Q., c. A-23.1).

PROGRAM 2
Summary: page 1-22

SECRÉTARIAT GÉNÉRAL ADJOINT AUX AFFAIRES ADMINISTRATIVES

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Technical and Administrative support					
Permanent [1]	17 215	1	3 935	13 211	7 437
2. Management support					
Permanent [1]	13 483		36	13 431	11 294
Not requiring appropriations				5 610	
TOTAL	30 698	1	3 971	32 252	18 731

1 Act respecting the National Assembly, (R.S.Q., c. A-23.1).

PROGRAM 3
Summary: page 1-22

STATUTORY SUPPORT SERVICES FOR PARLIAMENTARIANS

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Indemnities and Allocations					
Permanent [1]	8 583	19		8 357	866
Permanent [2]	13 785			13 784	13 784
2. Members' Staff					
Permanent [1]	20 398			20 373	17 859
3. Parties' Research Services					
Permanent [1]	1 638			1 638	1 434
4. Pension Plan of the Members of the National Assembly					
Permanent [2]	707			707	707
TOTAL	45 111	19		44 859	34 650

1 Act respecting the National Assembly, (R.S.Q., c. A-23.1).

2 Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to assist Members in the exercise of their duties as legislators and controllers of government activity, to inform Members of Parliament and citizens of the National Assembly's activities, administer the library, assure the security of people and property, and provide for protocol and pedagogical activities, as well as inter-parliamentary activities.

1 054		5					349
242							288
1 919							192
3 215		5					829

The objective of this program is to provide the support necessary for parliamentarians and administrative units with regard to the management of financial, human and material resources, as well as services relating to the dissemination of the debates and information technology, along with the management of restaurants and buildings.

5 774							68
2 137							16
5 610							
13 521							84

The objective of this program is to ensure that Members have necessary resources for carrying out their duties.

7 491							207
							1
2 488		26					25
204							
10 183		26					233

ASSEMBLÉE NATIONALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 4 Summary: page 1-22	**SELECT COMMITTEE**				
1. Administration of the Select Committee Permanents [1]	2 054	3		1 788	133
2. Research and Support for the Parti libéral du Québe Permanents [1]	63			63	63
3. Research and Support for the Parti québécois Permanents [1]	80			80	80
4. Research and Support for Action démocratique du Québec Permanents [1]	19			19	19
TOTAL	2 216	3		1 950	295

[1] Act respecting the National Assembly, (R.S.Q., c. A-23.1).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Permanent	96 255	32	3 971	90 843	67 848
Not requiring appropriations				5 610	
TOTAL	**96 255**	**32**	**3 971**	**96 453**	**67 848** [1]

[1] Including 5 414 for 61 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The National Assembly has created a select committee in order to study the draft bill concerning the Election Act.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
1 655							263
1 655							263
22 964		31					1 409
5 610							
28 574		**31**					**1 409**

ASSEMBLÉE NATIONALE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure ENTER	HSS
Program 3 - Statutory Support Services for Parliamentarians			
Other	31		
Total Appropriations and Expenditures	**31**		

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
		26	5		31	28
		26	**5**		**31**	**28**

ASSEMBLÉE NATIONALE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Support	31	31	28
TOTAL FOR THE PORTFOLIO	**31**	**31**	**28**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue		
Sales of goods and services		
Cost of transmitting information from the permanent electoral list	567	279
Training, partnership and special events organization		196
Miscellaneous	66	53
	633	528
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account		196
	633	332
Interest		
Miscellaneous	9	11
Fines and forfeitures		
Miscellaneous	22	28
Recoveries		
Prior years' expenditures	190	(1 562)
Miscellaneous		1
	190	(1 561)
	854	(1 190)
Total own-source revenue	854	(1 190)
Total revenue	**854**	**(1 190)**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAM 1
Summary: page 1-22

THE PUBLIC PROTECTOR

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES: Loans, investments, advances & others	CHARGES: Fixed assets	CHARGES: Expenditure	REMUNERATION
1. The Public Protector	7 868		114	7 368	5 621
Permanent [1]	256			256	256
Not requiring appropriations				295	
TOTAL	8 124		114	7 919	5 877

[1] Public Protector Act, (R.S.Q., c. P-32).

PROGRAM 2
Summary: page 1-22

THE AUDITOR GENERAL

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES: Loans, investments, advances & others	CHARGES: Fixed assets	CHARGES: Expenditure	REMUNERATION
1. The Auditor General	19 937		268	18 719	14 519
Not requiring appropriations				511	
TOTAL	19 937		268	19 230	14 519

PROGRAM 3
Summary: page 1-22

ADMINISTRATION OF THE ELECTORAL SYSTEM

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES: Loans, investments, advances & others	CHARGES: Fixed assets	CHARGES: Expenditure	REMUNERATION
1. Internal Management and Support					
Permanent [1]	15 443		96	15 347	11 719
Not requiring appropriations				400	
2. Commission de la représentation électorale					
Permanent [1]	56			56	
3. Electoral Activities					
Permanent [1]	10 329		1 322	9 007	2 771
Not requiring appropriations				270	
TOTAL	25 828		1 418	25 080	14 490

[1] Election Act, (R.S.Q., c. E-3.3).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to enable the Public Protector to consider and appraise citizens' complaints regarding government administration.

1 747						227	159
295							
2 042						227	159

The objective of this program is to enable the Auditor General to carry out an audit, to verify conformity and optimal use of the resources of the Consolidated Revenue Fund, departments and several government agencies and enterprises and to report the results of this examination to the National Assembly.

4 200						950	
511							
4 711						950	

The objective of this program is to enforce legislation respecting election administration and the financing of political parties.

3 628							
400							
56							
3 491		2 745					
270							
7 845		2 745					

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-22		**THE LOBBYISTS COMMISSIONER**			
1. The Lobbyists Commissioner	2 478		43	2 435	1 679
Not requiring appropriations				104	
TOTAL	2 478		43	2 539	1 679
TOTAL FOR THE PORTFOLIO					
Voted	30 283		425	28 522	21 819
Permanent	26 084		1 418	24 666	14 746
Not requiring appropriations				1 580	
TOTAL	**56 367**		**1 843**	**54 768**	**36 565** [1]

[1] Including 6 052 for 59 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to allow the Lobbyists Commissioner to oversee and control lobbying activities with those holding a public trust within parliamentary, government and municipal institutions.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
756							
104							
860							
6 703						1 177	159
7 175		2 745					
1 580							
15 458		2 745				**1 177**	**159**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 3 - Administration of the Electoral System			
Financing of Political Parties	2 745		
Total Appropriations and Expenditures	**2 745**		

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
		2 745			2 745	2 745
		2 745			**2 745**	**2 745**

PERSONNES DÉSIGNÉES PAR L'ASSEMBLÉE NATIONALE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Support	2 745	2 745	2 745
TOTAL FOR THE PORTFOLIO	**2 745**	**2 745**	**2 745**

AFFAIRES MUNICIPALES ET RÉGIONS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Other		
Régie du logement fees	4 598	4 678
Miscellaneous revenue		
Sales of goods and services		
Miscellaneous	17	26
Interest		
Loans to municipalities and municipal bodies	293	431
Accounts receivable	10	93
Miscellaneous	8	7
	311	531
Recoveries		
Prior years' expenditures	389	196
Prior years' subsidies	1 293	1 032
Unclaimed property filed with the State	145	
	1 827	1 228
	2 155	1 785
Total own-source revenue	6 753	6 463
Government of Canada transfers		
Other programs		
Infrastructure improvements		30
Infrastructures program	48 376	46 036
Financing of repairs to Schefferville's waterworks, sewer and wastewater purification infrastructure		1 993
	48 376	48 059
Less: Amounts entered in specific purpose accounts		
Infrastructure improvements account		30
Account related to the Infrastructures program	48 376	46 036
Account for the financing of repairs to Schefferville's waterworks, sewer and wastewater purification infrastructure		1 993
Total Government of Canada transfers		
Total revenue	**6 753**	**6 463**

AFFAIRES MUNICIPALES ET RÉGIONS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-14	**GREATER MONTRÉAL PROMOTION AND DEVELOPMENT**				
1. Assistance for the Development of Greater Montréal	60 976			58 976	
2. Regional Activities of the Island of Montréal and of Laval	16 889			14 888	
Permanent [1]	1 800			1 800	
TOTAL	79 665			75 664	
1 Financial Administration Act, (R.S.Q., c. A-6.001).					
PROGRAM 2 Summary: page 1-14	**UPGRADING INFRASTRUCTURE AND URBAN RENEWAL**				
1. Construction of Water and Sewer Systems	22 954			19 867	
2. Québec Sewage Treatment Program	409 766			405 119	
3. Infrastructures	127 050			125 123	1 254
4. Urban Renewal and Town Renewal	6 391			5 056	
TOTAL	566 161			555 165	1 254

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program seeks to promote and support the economic, cultural and social development of greater Montréal in order to foster its progress, vitality and the broadening of its influence. Furthermore, it is intended to provide financial support for the realization of initiatives designed to further the development and promotion of the greater Montréal area while acting as a catalyst and rallying point for the promotion of its interests. It facilitates cooperation among the numerous private and public sector partners in the area, notably concerning urban planning, monitors the consistency of government initiatives for this territory, and assumes responsibility for government policy concerning local and regional governance.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		58 976			2 000		
		14 888			2 000		1
	1 800						
	1 800	73 864			4 000		1

This program procures financing to facilitate the construction of water supply and wastewater systems and municipal wastewater purification in all regions of Québec. Moreover, it allows for the provision of financial support to rebuild infrastructure in municipalities, urban communities and northern communities particularly by the "Infrastructures" and "Urban Renewal and Town Improvement" programs.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		19 867			3 087		
		405 119			4 647		
242		123 627			1 927		
		5 056			1 335		
242		553 669			10 996		

AFFAIRES MUNICIPALES ET RÉGIONS

(in thousands of dollars)

PROGRAM 3

Summary: page 1-22

COMPENSATION IN LIEU OF TAXES AND FINANCIAL ASSISTANCE TO MUNICIPALITIES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Compensation in lieu of Taxes on Government Buildings	23 950			23 950	
2. Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks	258 062			258 062	
3. Compensation in lieu of Taxes on Buildings of Governments of the Other Provinces, Foreign Governments and International Organizations	2 463			2 463	
4. Municipal Development	1 197			1 197	
5. Financial Support to Municipalities and Northern Villages	52 839	10 782		40 226	
Permanent [1]	292				
6. Financial Measures of the Fiscal Pact	358 528			358 528	
TOTAL	697 331	10 782		684 426	

[1] Act respecting the town of Schefferville, (S.Q., 1986, c. 51).

PROGRAM 4

Summary: page 1-22

GENERAL ADMINISTRATION

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Administration	5 735			5 610	2 991
Permanent [1]	9			7	
2. Management	53 501	1	1 606	44 096	32 789
Not requiring appropriations				2 764	
TOTAL	59 245	1	1 606	52 477	35 780

[1] Executive Power Act, (R.S.Q., c. E-18).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program is intended to provide municipalities with compensation in lieu of taxes on property belonging to the government, the health and social services and education networks, and foreign governments. It is also designed to encourage voluntary municipal amalgamation. Moreover, it makes it possible to grant financial assistance to municipalities and northern towns. It covers support for regional county municipalities, especially from the standpoint of land use planning. It also reflects the financial measures in the fiscal pact agreement reached with municipalities.

		23 950					
		258 062					
		2 463					
		1 197					
196		40 030			1 782		49
							292
		358 528					
196		684 230			1 782		341

This program encompasses the Department's management. It also includes units responsible for planning, management and coordination of the resources needed to manage various departmental programs and to formulate policy. In addition, it makes it possible to ensure representation in Québec's regions in the implementation of departmental and governmental guidelines and policies concerning municipalities and development of all the regions of Québec.

1 028		1 591			125		
7							2
11 268		39			2 926		4 872
2 764							
15 067		1 630			3 051		4 874

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 5 Summary: page 1-22		**REGIONAL DEVELOPMENT AND RURALITY**			
1. Support for Local and Regional Development	59 122			58 185	
TOTAL	59 122			58 185	
PROGRAM 6 Summary: page 1-22		**COMMISSION MUNICIPALE DU QUÉBEC**			
1. Commission municipale du Québec	2 776			2 421	1 951
Not requiring appropriations				29	
TOTAL	2 776			2 450	1 951
PROGRAM 7 Summary: page 1-14		**HOUSING**			
1. Société d'habitation du Québec	318 342			318 342	
2. Immobilière SHQ	520			520	
TOTAL	318 862			318 862	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other

This program offers financial support for local and regional development. It includes budgeted amounts allocated to regional development and rurality.

70		30 066	28 049		936		1
70		30 066	28 049		936		1

This program is geared to act with municipalities concerning territorial organization, technical regulation, investigation, trusteeship, contract allocation and recognition of tax-exempt status.

470					345		10
29							
499					345		10

The objective of this program is to facilitate Québec citizens' access to adequate housing conditions taking into account their financial capability, the diversity of their needs and the economic and sociodemographic situation, promote the improvement of general housing conditions in Québec, and foster the development and recognition of Québec expertise in housing.

	2 964	315 378					
		520					
	2 964	315 898					

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 8 Summary: page 1-22		**RÉGIE DU LOGEMENT**			
1. Régie du logement	16 366		206	16 004	12 219
Not requiring appropriations				211	
TOTAL	16 366		206	16 215	12 219
TOTAL FOR THE PORTFOLIO					
Voted	1 797 427	10 783	1 812	1 758 633	51 204
Permanent	2 101			1 807	
Not requiring appropriations				3 004	
TOTAL	**1 799 528**	**10 783**	**1 812**	**1 763 444**	**51 204** [1]

[1] Including 11 755 for 109 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

Due to this program, the Régie du logement has the necessary resources to decide disputes between parties of residential leases, inform citizens about rights and obligations associated with a lease and to promote reconciliation between tenants and those who rent to them. Moreover, the Régie looks after the preservation of the stock of rental units in certain situations and, in these cases, assures the protection of tenants' rights.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other
3 785					153	3	
211							
3 996					153	3	
17 059	2 964	1 659 357	28 049		21 263	3	4 933
7	1 800						294
3 004							
20 070	**4 764**	**1 659 357**	**28 049**		**21 263**	**3**	**5 227**

AFFAIRES MUNICIPALES ET RÉGIONS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Greater Montréal Promotion and Development			
Regional Activities of the Island of Montréal and of Laval	14 889		
Scientific equipment - Société de gestion Marie-Victorin	19 253		
Greater Montréal Development Fund	18 451	582	
Grand Montréal Bleu	205		
Support for the Actuarial Deficit of Retirement Plans of the Ville de Montréal	23 067		
Other			
Total for Program 1	75 865	582	
Program 2 - Upgrading Infrastructure and Urban Renewal			
Improvement of Northern Municipalities' Infrastructures	9 186		
Québec Sewage Treatment	409 573		
Construction of Water and Sewer Systems	4 545		
Eaux vives du Québec	18 409		
Canada-Québec 2000 Infrastructure Works	15 631		
Canada-Québec Infrastructures 94-97	67 256	5 280	
Northern Municipalities' Infrastructures	3 528		
Québec-Municipalities Infrastructure Works	28 854	964	
Urban Renewal and Town Improvement	6 391		
Connectivity for Québec's Communities	279		
Other	782		
Total for Program 2	564 434	6 244	
Program 3 - Compensation in lieu of Taxes and Financial Assistance to Municipalities			
Financial Compensation for Antipollution Equipment	1 741		
Compensation in lieu of Taxes on Government Buildings of Other Provinces, Foreign Governments and International Organizations	2 463		
Compensation in lieu of Taxes on Buildings of the Health and Social Services and Education Networks	258 062		
Compensation in lieu of Taxes on Government Buildings	23 950		
Financing of Northern Municipal Services	9 513		
Financial Measures of the Fiscal Pact	358 528		
Financial Assistance Program for Regional County Municipalities	5 990		
Neutrality Program	16 358		
Municipal Consolidation	1 197		
Supplementary Municipal Consolidation			
Territorial Reorganization			
Other	8 245		
Total for Program 3	686 047		

EDUC	MUNI	NPO	IND	GEA	2006	2005
		14 888			14 888	14 388
19 253					19 253	18 363
100	2 800	14 969			18 451	20 500
	205				205	
	21 067				21 067	7 100
						463
19 353	24 072	29 857			73 864	60 814
	9 186				9 186	9 560
	404 926				404 926	345 652
	1 517				1 517	1 512
	18 350				18 350	16 581
243	12 857	2 460			15 560	5 554
599	53 384	7 756			67 019	73 704
	3 446				3 446	2 919
630	22 581	3 433			27 608	10 230
	5 056				5 056	2 966
	219				219	
	663	119			782	718
1 472	532 185	13 768			553 669	469 396
						5 171
	2 463				2 463	1 863
	258 062				258 062	240 585
	23 950				23 950	21 892
	9 513				9 513	8 424
	358 528				358 528	319 238
	5 990				5 990	5 990
	16 283				16 283	16 820
	1 197				1 197	2 216
						15 000
						4 753
	8 089	155			8 244	6 840
	684 075	155			684 230	648 792

AFFAIRES MUNICIPALES ET RÉGIONS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 4 - General Administration			
Other	1 660	23	
Program 5 - Regional Development and Rurality			
Contingency Development Fund	2 924		
Support for Rural Life	20 796		
Other	6 346	1 516	
Total for Program 5	30 066	1 516	
Program 7 - Housing			
Home Improvement Assistance	20 692		
Social Housing Assistance, Community-Minded and Affordable	270 479		
Support for Development of the Québec Housing Industry	551	394	
Société d'habitation du Québec - Operations	23 657		
Immobilière SHQ	520		
Total for Program 7	315 899	394	
Total Appropriations and Expenditures	**1 673 971**	**8 759**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
11	121	1 475			1 630	1 452
	511	2 413			2 924	1 453
190	20 161	445			20 796	21 277
	2 606	2 224			6 346	
190	23 278	5 082			30 066	22 730
		2 664	18 028		20 692	21 568
		144 373	126 105		270 478	277 609
		157			551	593
				23 657	23 657	22 773
				520	520	800
		147 194	144 133	24 177	315 898	323 343
21 026	**1 263 731**	**197 531**	**144 133**	**24 177**	**1 659 357**	**1 526 527**

AFFAIRES MUNICIPALES ET RÉGIONS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	25 842	22 392	17 107
Operating	1 781	1 781	7 578
Capital	345 726	345 726	240 592
Interest	373 650	362 487	358 819
Support	926 972	926 971	902 431
TOTAL FOR THE PORTFOLIO	**1 673 971**	**1 659 357**	**1 526 527**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Support	28 986	28 049	28 833
TOTAL FOR THE PORTFOLIO	**28 986**	**28 049**	**28 986**

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Motor vehicles		
Miscellaneous	3	43
Other		
Agri-Traçabilité registration fee	(8)	(86)
Application for authorization - agricultural zone	613	562
Grain marketing	206	208
Marketing	104	112
Slaughterhouses and plants	161	160
Inseminators	57	56
CPTAQ declaration	96	89
Commercial fishing	75	65
Preparation and canning	51	50
Restaurant and food retail sector	8 060	7 639
Miscellaneous	111	102
	9 526	8 957
	9 529	9 000
Miscellaneous revenue		
Sales of goods and services		
Hauling-slip	50	52
Dues - Monitoring of milk use	468	471
Dues - Monitoring of poultry producer quotas	54	41
Technical assistance and support	75	74
Other assistance to farmers	905	966
Financing of certain activities in agriculture and fisheries sectors	5 500	5 500
Training, partnership and special events organization	3 781	4 003
Miscellaneous	132	164
	10 965	11 271
Less: Amounts entered in specific purpose accounts		
Financing account for certain activities in the agriculture and fisheries sectors	5 500	5 500
Training, partnership and special events organization account	3 781	4 003
	1 684	1 768
Interest		
Loans to fishermen	32	59
Miscellaneous	10	(14)
	42	45
Recoveries		
Prior years' expenditures	67	17
Prior years' subsidies	1 187	320
Miscellaneous	22	30
	1 276	367
	3 002	2 180
Total own-source revenue	12 531	11 180

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006		2005
Government of Canada transfers			
Other programs			
Financing of agricultural risk management programs	372 348	[1]	258 834
	372 348		258 834
Less: Amounts entered in specific purpose account			
Account related to the financing of agricultural risk management programs	372 348	[1]	258 834
Total Government of Canada transfers			
Total revenue	**12 531**		**11 180**

[1] The increase is due primarily to the rise in producers' claims under the Canadian Agricultural Income Stabilization Program.

AGRICULTURE, PÊCHERIES ET ALIMENTATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-16	**BIO-FOOD COMPANY DEVELOPMENT, TRAINING AND FOOD QUALITY**				
1. Development of Agricultural and Bio-food Companies	206 540	1	418	205 960	44 847
2. Contribution to Fisheries and Aquaculture Companies	13 955		185	13 709	6 575
3. Institut de technologie agroalimentaire	18 438		316	18 103	15 171
4. Centre québécois d'inspection des aliments et de santé animale	51 605		1 135	50 414	21 425
5. Administration and Management Services	63 051	43	14 750	45 760	25 457
Permanent [1]	50			50	
Permanent [2]	205			205	
Permanent [3]	22				
Not requiring appropriations				7 912	
Negative adjustment of provisions [4]				(757)	
TOTAL	353 866	44	16 804	341 356	113 475

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Financial Administration Act, (R.S.Q., c. A-6.001).

[3] Public Administration Act, (R.S.Q., c. A-6.01).

[4] Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, (R.S.Q., c. M-14) for (339), Act respecting the financing of commercial fishing, (R.S.Q., c. F-1.3) (190) and an amount of (228) for non-lapsing appropriations.

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-16	**GOVERNMENT AGENCIES**				
1. Financière agricole du Québec	305 000			305 000	
2. Commission de protection du territoire agricole du Québec	8 807		350	8 305	6 894
Not requiring appropriations				311	
3. Régie des marchés agricoles et alimentaires du Québec	3 819		58	3 686	2 807
TOTAL	317 626		408	317 302	9 701

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to develop the potential and improve technological performance relating to the production, processing and conservation of agri-food products in a way that respects the environment. Its objective is also to train competent people for agriculture.

5 834		155 279			148		13
1 735		5 399			59		2
1 591		1 341			14		5
11 642		17 347			47		9
20 303					691		1 807
50							
	205						22
7 912							
	(757)						
49 067	(552)	179 366			959		1 858

The objective of this program is to promote the profitability of agricultural operations by providing them with adequate financing to compensate for crop losses and by guaranteeing an annual revenue to agricultural producers according to certain terms and conditions. The program also seeks to promote effective marketing of agricultural and food products and preserve the vocation of arable land.

		305 000					
1 411						152	
311							
879					75		
2 601		305 000			75	152	

AGRICULTURE, PÊCHERIES ET ALIMENTATION

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
TOTAL FOR THE PORTFOLIO					
Voted	671 215	44	17 212	650 937	123 176
Permanent	277			255	
Not requiring appropriations				8 223	
Négative adjustment of provisions				(757)	
TOTAL	**671 492**	**44**	**17 212**	**658 658**	**123 176** [1]

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[1] Including 14 963 for 162 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
43 395		484 366			1 034	152	1 836
50	205						22
8 223							
	(757)						
51 668	**(552)**	**484 366**			**1 034**	**152**	**1 858**

AGRICULTURE, PÊCHERIES ET ALIMENTATION

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Bio-Food Company Development, Training and Food Quality			
Assistance for Research and Technology Transfer	16 463	1 922	
Veterinary Services	14 201	14 201	
Training of Farm Operators	1 341		
Development Support for Fisheries and Aquaculture Companies	5 410	2 571	
Regional Development Assistance	10 643	9 219	
Support for the Processing Sector	5 199	4 248	
Assistance for Agro-environmental Investment	26 714	26 408	
Refund of Property Taxes and Compensations to Agricultural Operations	95 590	95 590	
Food Tracing	3 149	146	
Other	817	549	
Total for Program 1	179 527	154 854	
Program 2 - Government Agencies			
Financière agricole du Québec	305 000	253 297	
Total Appropriations and Expenditures	**484 527**	**408 151**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
1 545		12 995			16 462	11 291
					14 201	14 450
1 180		161			1 341	975
635		2 193			5 399	9 541
		1 325			10 544	22 630
		930			5 178	3 666
		280			26 688	25 935
					95 590	86 845
		3 000			3 146	3 057
		268			817	1 010
3 360		21 152			179 366	179 400
				51 703	305 000	305 000
3 360		**21 152**		**51 703**	**484 366**	**484 400**

AGRICULTURE, PÊCHERIES ET ALIMENTATION

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	40 565	40 565	40 946
Operating	11 138	11 138	21 992
Capital	22 440	22 439	23 003
Interest	50	49	
Support	410 334	410 175	398 459
TOTAL FOR THE PORTFOLIO	**484 527**	**484 366**	**484 400**

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue		
Sales of goods and services		
Disposal of surplus		674
Insurance schemes - independent organizations and special funds	3 907	3 761
	3 907	4 435
Interest		
Miscellaneous		15
Recoveries		
Prior years' expenditures	5 170	3 014
Employment Assistance - QPP		(91)
	5 170	2 923
	9 077	7 373
Total own-source revenue	9 077	7 373
Total revenue	**9 077**	**7 373**

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

SECRÉTARIAT DU CONSEIL DU TRÉSOR

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Support for the Conseil du trésor	40 879	1		40 878	28 273
Permanent [1]	10			9	
2. Government Operations	7 814			7 814	6 395
3. Employer Contributions	45 594			45 594	45 594
4. Disaster Funds	3 479			3 479	
5. Provision to transfer between programs or portfolios, in accordance with management practices approved by the Conseil du trésor, any part of an appropriation corresponding to the exchange value agreed upon at the moment of transfer of an asset between departments and agencies	100				
6. Agence des partenariats public-privé					
Permanent [2]	2 630			2 340	
7. Salarial Equity	661 055	334 924		498 400	498 400
TOTAL	761 561	334 925		598 514	578 662

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Act respecting the Agence des partenariats public-privé du Québec, (R.S.Q., c. A-7.002).

PROGRAM 2
Summary: page 1-24

COMMISSION DE LA FONCTION PUBLIQUE

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Commission de la fonction publique	3 369		6	2 732	2 170
Not requiring appropriations				19	
TOTAL	3 369		6	2 751	2 170

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program includes expenditures that support the Conseil du trésor in its role of counselor to the government in the management of human, financial and material resources of the Québec public service. Moreover, there are expenditures associated with government functions exercised by the Secrétariat du Conseil du trésor concerning staffing and recruiting. This program provides the financing of reconstruction programs for disaster areas following the ice storm of January 1998 and the flood of July 1996, as well as contributions by the government in its role as employer.

11 492		155	958				
9							1
1 419							
			3 479				
							100
		2 340					290
							(172 269)
12 920		2 495	4 437				(171 878)

This program combines the expenditures of the Commission whose chief mission is to intervene regarding appeals lodged by public servants, to make sure the decisions affecting them are impartial and equitable, to enforce the laws and regulations related to recruitment and promotion, to rule on applications for certification of assessment methods, to produce studies, to give opinions and submit reports to the authorities and advise the Conseil du trésor when it decides to remove a job or a category of jobs from the provisions of the Public Service Act (R.S.Q., c. F-3.1.1).

562						97	534
19							
581						97	534

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-24	**RETIREMENT AND INSURANCE PLANS**				
1. Civil Service Superannuation Plan Permanent [1]	34 149	5 000		29 149	29 149
2. Pension Plan of Certain Teachers Permanent [2]	21 311			19 584	
3. Government and Public Employees Retirement Plan Permanent [3]	151 476	12 000		139 476	139 476
4. Group Life Insurance for Public Employees	4 388			2 874	752
Permanent [4]	12			11	11
5. Pension Plan of Peace Officers in Correctional Services Permanent [5]	9 379			9 379	9 379
6. Pension Plan of the Judges Permanent [6]	9 050			9 050	9 050
7. Superannuation Plan of the Members of the Sûreté du Québec Permanent [7]	18 147			12 385	12 385
8. Pension Plan of Management Personnel Permanent [8]	81 309	3 000		78 309	78 309
TOTAL	329 221	20 000		300 217	278 511

[1] Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12).

[2] Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1).

[3] Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).

[4] Act granting a pension to the widow of Mr. Pierre Laporte, (S.Q., 1970, c. 6).

[5] Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2).

[6] Courts of Justice Act, (R.S.Q., c. T-16).

[7] Police Act, (R.S.Q., c. P-13.1).

[8] Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

This program provides government contributions to certain pension and insurance plans.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		19 584					1 727
		2 122					1 514
							1
							5 762
		21 706					9 004

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-24		**CONTINGENCY FUND**			
1. Provision to increase, with the approval of the Conseil du trésor, any appropriation for programs of departments and agencies on condition that the amount added does not exceed 25% of the increased appropriation					
2. Provision to increase, with the approval of the Conseil du trésor, any appropriation associated with remuneration					
3. Provision to provide, with the approval of the Conseil du trésor, for the temporary liquidity needs of departments and agencies on condition that the amount thus added be reimbursed from their envelope of appropriations before the end of the 2005-2006 fiscal year					
4. Provision to reallocate, with the approval of the Conseil du trésor, any portion of the appropriation applicable to activities that are to be transferred from one portfolio to another in the wake of the government reorganization announced on February 18, 2005	100				
TOTAL	100				

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	766 778	334 925	6	601 771	581 584
Permanent	327 473	20 000		299 692	277 759
Not requiring appropriations				19	
TOTAL	**1 094 251**	**354 925**	**6**	**901 482**	**859 343** [1]

[1] Including 6 446 for 60 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program provides for unplanned expenditures that may arise during administration of government programs. It also provides for any temporary lack of liquidity of departments and agencies.

							100
							100

13 473		2 277	4 437			97	(170 021)
9		21 924					7 781
19							
13 501		**24 201**	**4 437**			**97**	**(162 240)**

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Secrétariat du Conseil du trésor			
Agence des partenariats public-privé du Québec	2 630		
Other	155		
Total for Program 1	2 785		
Program 3 - Retirement and Insurance Plans			
Public Employees Group Life Insurance Plan	3 320		1 533
Pension Plan of Certain Teachers	21 311		
Total for Program 3	24 631		1 533
Total Appropriations and Expenditures	**27 416**		**1 533**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
				2 340	2 340	
		155			155	156
		155		2 340	2 495	156
589					2 122	1 904
19 584					19 584	17 884
20 173					21 706	19 788
20 173		**155**		**2 340**	**24 201**	**19 944**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	25 946	22 870	19 788
Operating	1 470	1 331	
Support			156
TOTAL FOR THE PORTFOLIO	**27 416**	**24 201**	**19 944**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration			21
Operating	67	67	3 508
Capital	800	800	1 349
Interest	3 570	3 570	88
TOTAL FOR THE PORTFOLIO	**4 437**	**4 437**	**4 966**

CONSEIL EXÉCUTIF

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue		
Sales of goods and services		
Défi à l'entrepreneuriat jeunesse strategy financing	[1]	15 000
Regionalization of financial assistance decisions to regional youth forums		2 021
Training, partnership and special events organization	21	
Stratégie d'action jeunesse financing	7 441 [1]	35 000
Miscellaneous	12	23
	7 474	52 044
Less: Amounts entered in specific purpose accounts		
Account for Défi à l'entrepreneuriat jeunesse strategy financing	[1]	15 000
Regionalization of financial assistance decisions to regional youth forums account		2 021
Training, partnership and special events organization account	21	
Account for Stratégie d'action jeunesse financing	7 441 [1]	35 000
	12	23
Recoveries		
Prior years' expenditures	52	149
Prior years' subsidies	302	634
	354	783
	366	806
Total own-source revenue	366	806
Total revenue	**366**	**806**

1 The decrease is due to the end of the agreement between the government and the Société de gestion du Fonds jeunesse.

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-24	**LIEUTENANT-GOVERNOR'S OFFICE**				
1. Lieutenant-Governor's Office	1 073			1 071	534
TOTAL	1 073			1 071	534
PROGRAM 2 Summary: page 1-24	**SUPPORT SERVICES FOR THE PREMIER AND THE CONSEIL EXÉCUTIF**				
1. Office of the Prime Minister	4 847	1		4 815	3 396
Permanent [1]	564			564	
2. Secrétariat général and Greffe of the Conseil exécutif	11 316			10 939	9 668
3. Direction générale de l'administration	15 382	1	263	14 598	7 236
Permanent [2]	9				
Not requiring appropriations				394	
4. Indemnities for the Executive Permanent [1]	1 617			1 617	1 617
5. Secrétariat à la communication gouvernementale	3 035			2 882	1 369
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of government communication projects	282				
TOTAL	37 052	2	263	35 809	23 286

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Public Administration Act, (R.S.Q., c. A-6.01).

The objective of this program is to enable the Lieutenant-Governor to assume the responsibilities vested in her by law.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
528		9					2
528		9					2

The objective of this program is to provide the Premier, the Conseil exécutif and its committees with the human and technical resources needed to perform their duties.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
983		436				23	8
564							
626		645				322	55
7 362						301	219
							9
394							
1 513						153	
					256		26
11 442		1 081			256	799	317

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-24		**CANADIAN INTERGOVERNMENTAL AFFAIRS**			
1. Office of the Minister for Canadian Intergovernmental Affairs, Francophones within Canada, the Agreement on Internal Trade, the Reform of Democratic Institutions and Acces to Information	980		9	965	707
Permanent [1]	49			49	
Not requiring appropriations				9	
2. Secrétariat aux affaires intergouvernementales canadiennes	6 863		7	6 409	4 393
Not requiring appropriations				17	
3. Representation of Québec in Canada	1 709			1 456	695
4. Intergovernmental and Francophone Co-operation	2 351			2 328	
TOTAL	11 952		16	11 233	5 795

[1] Executive Power Act, (R.S.Q., c. E-18).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-24		**NATIVE AFFAIRS**			
1. Secrétariat aux affaires autochtones	153 798		22	142 953	3 331
Permanent [1]	64			64	
Not requiring appropriations				30	
TOTAL	153 862		22	143 047	3 331

[1] Executive Power Act, (R.S.Q., c. E-18).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure coordination of the relations of the government of Québec with the federal government and with the governments of the other provinces of Canada.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
186		72				4	2
49							
9							
2 016					100	149	198
17							
761						91	162
74		2 254				23	
3 112		2 326			100	267	362

The objective of this program is to ensure the coordination and development of government policies and activities regarding native affairs.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 760		137 862			1 304	39	9 480
64							
30							
1 854		137 862			1 304	39	9 480

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
PROGRAM 5 Summary: page 1-24		**YOUTH**			
1. Secrétariat à la jeunesse	9 452			7 995	1 432
Not requiring appropriations				8	
2. Conseil permanent de la jeunesse	767			709	530
Not requiring appropriations				4	
TOTAL	10 219			8 716	1 962
PROGRAM 6 Summary: page 1-24		**REFORM OF DEMOCRATIC INSTITUTIONS AND ACCESS TO INFORMATION**			
1. Secrétariat à la réforme des institutions démocratiques	1 110			1 037	772
2. Commission d'accès à l'information	4 165		20	4 145	3 401
Not requiring appropriations				17	
3. Support for Acces to Information and Protection of Personal Information	587			403	331
TOTAL	5 862		20	5 602	4 504
TOTAL FOR THE PORTFOLIO					
Voted	217 717	2	321	202 705	37 795
Permanent	2 303			2 294	1 617
Not requiring appropriations				479	
TOTAL	**220 020**	**2**	**321**	**205 478**	**39 412** [1]

[1] Including 10 215 for 85 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to assure the coherence of policies and initiatives concerning youth, to coordinate interdepartmental dossiers, notably the implementation of the Québec youth policy. The budgetary change is primarily due to the end of the 2002-2005 Youth Action Plan. A new youth action strategy was tabled during the fiscal year. A defined-purpose account of $35 million was used in particular to finance this new strategy.

1 003		5 560			232	126	1 099
8							
179							58
4							
1 194		5 560			232	126	1 157

The objective of this program is to improve the representativeness of Parliament and democratic life in Québec, to promote access to information, and to allow appeals by citizens to the agency mandated to protect their rights concerning protection of personal information.

251		14				65	8
744							
17							
22		50				102	82
1 034		64				167	90

18 008		146 902			1 892	1 398	11 399
677							9
479							
19 164		**146 902**			**1 892**	**1 398**	**11 408**

CONSEIL EXÉCUTIF

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Lieutenant-Governor's Office			
Other	10		
Program 2 - Support Services for the Premier and the Conseil exécutif			
Governmental Mission at the ÉNAP	275		
Other	869	2	1
Total for Program 2	1 144	2	1
Program 3 - Canadian Intergovernmental Affairs			
Intergovernmental Co-operation Activities	261	131	
Francophone Organizations outside Québec	1 993	70	2
Other	73	3	1
Total for Program 3	2 327	204	3
Program 4 - Native Affairs			
Agreement with the Cree Nation	82 037		
Agreement with the Inuit	15 839		
Overall Financing of the Kativik Regional Administration	30 175		
Native Development Fund	8 850		423
Native Organizations	1 576	24	
Transfer of Oujé-Bougoumou Territories	10 000		
Other	153	5	
Total for Program 4	148 630	29	423
Program 5 - Youth			
Youth Action Plan	5 527		
Other	414		
Total for Program 5	5 941		
Program 6 - Reform of Democratic Institutions and Access to Information			
Support for Access to Information and Protection of Personal Information			
Other	70		
Total for Program 6	70		
Total Appropriations and Expenditures	**158 122**	**235**	**427**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
5		4			9	5
275					275	325
311	6	486			806	1 914
586	6	486			1 081	2 239
		130			261	288
136	7	1 771	7		1 993	1 966
2	3	63			72	73
138	10	1 964	7		2 326	2 327
		82 037			82 037	80 275
		15 822			15 822	15 000
		30 175			30 175	27 499
		7 681			8 104	9 397
13	3	1 528	3		1 571	1 354
		148			153	59
13	3	137 391	3		137 862	133 584
60		5 087			5 147	15 614
		413			413	517
60		5 500			5 560	16 131
						50
3		61			64	19
3		61			64	69
805	**19**	**145 406**	**10**		**146 902**	**154 355**

CONSEIL EXÉCUTIF

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Capital	10 030	9 780	10 495
Interest	7 476	7 476	6 651
Support	140 616	129 646	137 209
TOTAL FOR THE PORTFOLIO	**158 122**	**146 902**	**154 355**

CULTURE ET COMMUNICATIONS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue		
Sales of goods and services		
Photocopies of documents	82	56
Courses	391	408
Technical assistance and support	151	154
Training, partnership and special events organization	1 408	1 431
Application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	447	514
Financing of independent service units	482	413
Miscellaneous	60	96
	3 021	3 072
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	1 408	1 431
Account for the application of the policy to integrate arts into the architecture and environment of government buildings and sites and public buildings and sites	447	514
Financing account for independent service units	482	413
	684	714
Fines and forfeitures		
Miscellaneous	1	1
Recoveries		
Prior years' expenditures	398	79
Prior years' subsidies	165	247
	563	326
	1 248	1 041
Total own-source revenue	1 248	1 041
Total revenue	**1 248**	**1 041**

CULTURE ET COMMUNICATIONS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 1 Summary: page 1-12	**INTERNAL MANAGEMENT, NATIONAL INSTITUTIONS AND COMMISSION DES BIENS CULTURELS**				
1. Internal Management and Support	44 553		2 174	37 590	27 289
Permanent [1]	10			10	
Not requiring appropriations				1 389	
2. Archives nationales du Québec	8 444		157	8 283	4 138
3. Centre de conservation du Québec	2 113		36	2 042	1 299
Not requiring appropriations				24	
4. Conservatoire de musique et d'art dramatique du Québec	18 635		611	18 016	11 503
Permanent [2]	2		2		
5. Commission des biens culturels du Québec	429		1	428	266
TOTAL	74 186		2 981	67 782	44 495

1 Executive Power Act, (R.S.Q., c. E-18).

2 Public Administration Act, (R.S.Q., c. A-6.01).

The objective of this program is to develop a comprehensive view of the cultural and communications activities in Québec and to formulate and manage policies, orientations and programs in matters of culture and communications. It also seeks to ensure management support services. This program also aims to promote the protection and enhancement of Québec's archival heritage, ensure the restoration of cultural property, and provide expertise and promote awareness in this regard. The objective is also to promote the teaching of performing arts through a network of conservatories. Lastly, through the Commission des biens culturels du Québec, this program provides expertise that fosters the protection and enhancement of Québec's heritage.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
10 301					34		4 755
10							
1 389							
4 145					3		1
743					1		34
24							
6 513					7		1
162							
23 287					45		4 791

(in thousands of dollars)

PROGRAM 2
Summary: page 1-12

SUPPORT FOR CULTURE, COMMUNICATIONS AND GOVERNMENT CORPORATIONS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Cultural Action and Communications	137 516			137 516	
2. National Museums	62 292			62 292	
3. Société de la Place des Arts de Montréal and Société du Grand Théâtre de Québec	15 630			15 630	
Permanent [1]	2 101			2 097	
4. Société de développement des entreprises culturelles	50 878			50 878	
5. Commission de reconnaissance des associations d'artistes et des associations de producteurs	679			679	
6. Société de télédiffusion du Québec	56 881			56 881	
7. Conseil des arts et des lettres du Québec	73 873			73 873	
8. Bibliothèque nationale du Québec	45 912			45 912	
TOTAL	445 762			445 758	

[1] Act respecting the Société de la Place des Arts de Montréal, (R.S.Q., c. S-11.03).

This program is intended to ensure support for culture and communications by offering financial assistance to various interveners and partners, agencies, institutions, municipalities and enterprises; promote and preserve Québec and international art, history and various components of society and ensure Québec's presence in international museum networks; make available to artists and promoters major performance facilities; foster the development of cultural and communications enterprises; ensure recognition of artists' and producers' associations and oversee labour relations in the sectors concerned; offer educational and cultural television programming; and support creativity, skills upgrading and experimentation and artistic production throughout Québec and foster its extension; offer democratic access to culture and knowledge by working with libraries and Québec documentary institutions.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		137 516					
		62 292					
		15 630					
		2 097					4
	397	50 481					
		679					
		56 881					
		73 873					
		45 912					
	397	445 361					4

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-12		**CHARTER OF THE FRENCH LANGUAGE**			
1. Language Policy Coordination	1 864		4	1 757	680
Not requiring appropriations				5	
2. Office québécois de la langue française	19 148		120	18 293	14 337
Not requiring appropriations				220	
3. Conseil supérieur de la langue française	1 472		10	1 425	882
Not requiring appropriations				4	
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation to undertake activities to promote the French language					
TOTAL	22 484		134	21 704	15 899
TOTAL FOR THE PORTFOLIO					
Voted	540 319		3 113	531 495	60 394
Permanent	2 113		2	2 107	
Not requiring appropriations				1 642	
TOTAL	**542 432**		**3 115**	**535 244**	**60 394** [1]

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[1] Including 7 343 for 84 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program ensures the dissemination, development, quality, respect and promotion of French in all sectors of activity and the coordination and development of policies and government activities related to language issues.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
102		975			52	50	1
5							
3 728		228			699	35	1
220							
523		20			35	2	
4							
4 582		1 223			786	87	2
26 217	397	444 487			831	87	4 793
10		2 097					4
1 642							
27 869	**397**	**446 584**			**831**	**87**	**4 797**

CULTURE ET COMMUNICATIONS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Support for Culture, Communications and Government Corporations			
Bibliothèque nationale du Québec	45 912		
Commission de reconnaissance des associations d'artistes et des associations de producteurs	679		
Conseil des arts et des lettres du Québec - Operations	6 107		
Conseil des arts et des lettres du Québec - Assistance Programs	67 766		
Musée d'Art contemporain de Montréal	8 592		
Musée de la Civilisation	21 921		
Montréal Museum of Fine Arts	18 364		
Musée national des beaux-arts du Québec	13 415		
Société de développement des entreprises culturelles - Operations	6 587		
Société de développement des entreprises culturelles - Assistance Programs	43 894	32 907	
Société de la Place des Arts de Montréal	13 990		
Société de télédiffusion du Québec	56 881		
Société du Grand Théâtre de Québec	3 740		
Support for Regional and Local Co-operation	9 446		
Support for International Co-operation and Development	1 075	52	
Support for the Promotion of the Arts, Major Events and Quebec-wide Players	7 850		
Support for Professional Training, Raising Awareness and Youth Training	10 910		
Support for Heritage Development	5 458	33	
Support for the Development of Reading	12 532		
Support for Communications Development	5 735		
Support for Cultural Facilities	62 876	324	97
Support for Museum Institutions	19 276		
Other	2 358	20	1
Total for Program 2	445 364	33 336	98
Program 3 - Charter of the French Language			
Spread and Promotion of the French Language	1 204	4	
Other	20		
Total for Program 3	1 224	4	
Total Appropriations and Expenditures	**446 588**	**33 340**	**98**

ENTER - Enterprises	MUNI - Municipalities
HSS - Health and social services	NPO - Non-profit organizations
EDUC - School boards and educational institutions	IND - Individuals
	GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
				45 912	45 912	33 969
				679	679	678
				6 107	6 107	5 949
		58 734	8 932	100	67 766	67 990
				8 592	8 592	8 422
				21 921	21 921	20 518
		18 364			18 364	15 833
				13 415	13 415	12 858
				6 587	6 587	6 240
		9 722	593	672	43 894	43 870
				13 988	13 988	15 072
				56 881	56 881	56 689
				3 739	3 739	3 608
15	4 116	5 315			9 446	9 412
10		1 006	7		1 075	1 387
45	679	7 126			7 850	4 438
1 079		9 831			10 910	10 432
212	3 523	1 392	298		5 458	5 005
	3 281	9 251			12 532	8 892
42	160	5 499		34	5 735	4 513
882	24 992	33 564	13	3 004	62 876	66 921
	720	18 556			19 276	22 934
274	19	1 767	167	110	2 358	2 006
2 559	37 490	180 127	10 010	181 741	445 361	427 636
767		396	36		1 203	1 172
			20		20	10
767		396	56		1 223	1 182
3 326	**37 490**	**180 523**	**10 066**	**181 741**	**446 584**	**428 818**

CULTURE ET COMMUNICATIONS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	94 794	94 794	83 810
Operating	62 701	62 701	62 493
Capital	62 605	62 605	69 304
Interest	44 099	44 095	34 392
Support	182 389	182 389	178 819
TOTAL FOR THE PORTFOLIO	**446 588**	**446 584**	**428 818**

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Water resources		
Certification of private and municipal laboratories	441	420
Water supply	381	406
Dam Safety	848	949
	1 670	1 775
Other		
Depollution attestations	744	909
Environmental protection fees	1 049	1 189
Miscellaneous	2	2
	1 795	2 100
	3 465	3 875
Miscellaneous revenue		
Sales of goods and services		
Form, documentation and information	56	60
Land and buildings	157	95
Rental and concessions	839	861
Recoveries from third parties	8	77
Management of public dams	1 474	1 027
Training partnership and special events organization	1 352	932
Gains on sale immoveables	265	106
Canada Investment Fund for the renewal of legal aid	78	86
Financing of independent service units	2 519	2 143
Miscellaneous	27	15
	6 775	5 402
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	1 352	932
Financing account for independent service units	2 519	2 143
	2 904	2 327
Interest		
Miscellaneous	40	32
Fines and forfeitures		
Offences under miscellaneous legislation	153	294
Miscellaneous	1	1
	154	295
Recoveries		
Prior years' expenditures	282	421
Prior years' subsidies	106	1 426
Miscellaneous		1
	388	1 848
	3 486	4 502
Total own-source revenue	6 951	8 377

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Government of Canada transfers		
Other programs		
Surface water surveys	200	200
Climate networks in Québec	210	207
James Bay environment and regional water treatment plan	126	246
Training, partnership and special events organization	476	
Miscellaneous	4	
	1 016	653
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account	476	
Total Government of Canada transfers	540	653
Total revenue	**7 491**	**9 030**

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAM 1
Summary: page 1-16

ENVIRONMENTAL PROTECTION AND PARKS MANAGEMENT

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Environmental Policies	23 215		2 977	20 115	11 859
Not requiring appropriations				86	
2. Environmental Evaluations and Monitoring	13 605		300	13 187	8 941
3. Sustainable Development, Regional Analysis and Expertise, and Parks Management*	69 480		2 139	62 751	26 430
4. Centre de contrôle environnemental du Québec	19 686		260	19 418	15 977
5. Centre d'expertise en analyse environnementale du Québec	4 544	1	381	4 140	4 114
6. Centre d'expertise hydrique du Québec	20 310	7	8 602	11 428	8 254
Permanent [1]	331			331	241
7. Administration	7 017		7	6 928	5 130
Permanent [2]	12			12	
8. Management Services	36 138		1 449	32 857	18 794
Permanent [3]	112			112	
Permanent [4]	316				
Not requiring appropriations				10 051	
TOTAL	194 766	8	16 115	181 416	99 740

1 Public Curator Act, (R.S.Q., c. C-81).
2 Executive Power Act, (R.S.Q., c. E-18).
3 Financial Administration Act, (R.S.Q., c. A-6.001).
4 Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2
Summary: page 1-16

BUREAU D'AUDIENCES PUBLIQUES SUR L'ENVIRONNEMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Bureau d'audiences publiques sur l'environnement	5 899		19	5 678	3 709
Not requiring appropriations				59	
TOTAL	5 899		19	5 737	3 709

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure, within a framework of sustainable development, the protection of the environment by formulating and implementing policies and programs aimed at preventing, reducing or eliminating water, soil and air pollution, restoring contaminated sites, and protection of living areas, ecosystems and resources. It also ensures the development of a parks system under the objectives of conservation, education or recreation within a framework of sustainable development.

855		7 401				122	1
86							
1 346		2 900				97	21
24 129		12 192			3 910	182	498
3 441						2	6
26					12		10
3 159		15			175	15	83
90							
1 542		256				49	33
12							
14 063					161	58	1 613
	112						
							316
10 051							
58 800	112	22 764			4 258	525	2 581

The Bureau d'audiences publiques sur l'environnement is responsible for the dissemination of information and holding public meetings with regard to the examination process and environmental impact of development projects.

1 969					169		33
59							
2 028					169		33

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
TOTAL FOR THE PORTFOLIO					
Voted	199 894	8	16 134	176 502	103 208
Permanent	771			455	241
Not requiring appropriations				10 196	
TOTAL	**200 665**	**8**	**16 134**	**187 153**	**103 449** [1]

[1] Including 9 997 for 104 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Under Order-in-Council 1231-2005, the Société des parcs de sciences naturelles du Québec, which was the responsibility of the Minister of Natural Resources and Wildlife, is the responsibility of the Minister of Sustainable Development, the Environment and Parks as of December 14, 2005.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
50 530		22 764			4 427	525	2 298
102	112						316
10 196							
60 828	**112**	**22 764**			**4 427**	**525**	**2 614**

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Environmental Protection and Parks Management			
Air Purification	2 319		
Fonds d'action québécois en développement durable	500		
Contaminated Land Rehabilitation Program	5 958		
Province-wide Program for the Development of a private Network of Protected Areas	1 718		
St. Lawrence Vision 2000	268		
Société des établissements de plein air du Québec	3 362		
Support for Environmental Management in Agricultural Areas	150		
Support Watershed Agencies	4 445		
Support for Environnemental Agencies	1 654		
Subsidies for Environmental Research and Development	269		
Other	2 160	1	
Total for Program 1	22 803	1	
Total Appropriations and Expenditures	**22 803**	**1**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
	2 319				2 319	1 842
		500			500	1 502
	5 958				5 958	5 087
		1 718			1 718	1 348
		268			268	219
				3 362	3 362	3 893
		150			150	155
	4 445				4 445	2 275
		1 654			1 654	3 828
248		21			269	398
31	146	1 906	27	10	2 121	1 873
279	12 868	6 217	27	3 372	22 764	22 420
279	**12 868**	**6 217**	**27**	**3 372**	**22 764**	**22 420**

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Capital	4 435	4 435	5 938
Interest	1 548	1 548	2 654
Support	16 781	16 781	13 828
TOTAL FOR THE PORTFOLIO	**22 764**	**22 764**	**22 420**

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Other		
Upholstering	985	939
Miscellaneous	67	60
	1 052	999
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	7 213	427
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	7 213	427
Interest		
Miscellaneous	1	22
Recoveries		
Prior years' expenditures	290	437
Prior years' subsidies	10 409	8 753
	10 699	9 190
	10 700	9 212
Total own-source revenue	11 752	10 211
Government of Canada transfers		
Other programs		
Support for the financing of real estate projects abroad		(28)
Less: Amount entered in specific purpose account		
Account for the support for the financing of real estate projects abroad		(28)
Total Government of Canada transfers		
Total revenue	**11 752**	**10 211**

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAM 1 — **DEPARTMENT ADMINISTRATION**

Summary: page 1-16

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Administration and Management Services	37 346	1	1 772	35 573	17 895
Permanent [1]	90			90	
Permanent [2]	217			217	19
Not requiring appropriations				2 913	
TOTAL	37 653	1	1 772	38 793	17 914

1 Executive Power Act, (R.S.Q., c. E-18).

2 Act respecting public inquiry commission (Gaspésia), (R.S.Q., c. C-37).

PROGRAM 2 — **ECONOMIC DEVELOPMENT AND ASSISTANCE TO ENTERPRISES**

Summary: page 1-16

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Development of Policies and Programs	18 259			18 259	6 389
2. Development of Industrial Sectors	8 961	1		8 960	7 910
3. Market development	8 477	7		8 470	5 335
4. Services to Enterprises and Regional Economic Development	17 155			17 155	14 926
5. Support for Entrepreneurship and the Development of Enterprises and Industrial Sectors	48 069			48 069	
6. Support Measures for Local and Regional Economic Development	57 367	253		57 114	
Permanent [1]	5 123			5 123	
Not requiring appropriations				(1 243)	
7. Investissement Québec	164 309	270 000		245 309	
8. Provision to increase, with the approval of the Conseil du trésor, any appropriation for realizing projects to increase investments within the framework of the Private Investment and Job Creation Promotion Fund (FAIRE) program	24 500				
9. Provision to increase, with the approval of the Conseil du trésor, any appropriation that supports the realization of strategic investment projects	8 340			8 340	
10. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the carrying out of regional and local economic development projects	100				
TOTAL	360 660	270 261		415 556	34 560

1 Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other

The objective of this progam is to assure the administration of the Department and central services concerning communications and management support.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
16 643		1 035					
90							
198							
2 913							
19 844		1 035					

The objective of this program is to offer technical and financial support to enterprises and organizations for industrial, commercial, cooperative development and market development for job creation. It also contains budget allocations for the support of local and regional economic development.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
11 870							
1 050							
3 135							
2 229							
		48 069					
		57 114					
	5 123						
	(1 243)						
	183 641	61 668					(351 000)
							24 500
	8 340						
							100
18 284	195 861	166 851					(326 400)

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-16		**RESEARCH, SCIENCE AND TECHNOLOGY**			
1. Coordination and Implementation	8 121			8 121	7 288
2. Conseil de la science et de la technologie	1 348			1 348	968
3. Fonds de recherche en santé du Québec	70 125			70 125	
4. Fonds québécois de la recherche sur la société et la culture	43 138			43 138	
5. Fonds québécois de la recherche sur la nature et les technologies	35 530			35 530	
6. Support for Research and Innovation	65 471			65 471	
7. Centre de recherche industrielle du Québec	13 500			13 500	
TOTAL	237 233			237 233	8 256

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	630 116	270 262	1 772	684 482	60 711
Permanent	5 430			5 430	19
Not requiring appropriations				2 913	
Négative adjustment of provisions				(1 243)	
TOTAL	**635 546**	**270 262**	**1 772**	**691 582**	**60 730** [1]

[1] Including 9 489 for 92 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to implement and follow up on the Quebec Policy for Science and Innovation and to support research and training researchers, innovation, liaison and transfer, the promotion of scientific and technological careers, the transmission of knowledge and the international promotion of Québec research and innovation.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
833							
380							
		70 125					
		43 138					
		35 530					
		65 471					
		13 500					
1 213		227 764					
36 140	191 981	395 650					(326 400)
288	5 123						
2 913							
	(1 243)						
39 341	**195 861**	**395 650**					**(326 400)**

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Department Administration			
Other	1 035		
Program 2 - Economic Development and Assistance to Enterprises			
Assistance to Enterprises	20 051	19 628	
Support for Strategic Investment Projects	62	62	
Private Investment and Job Creation Promotion Fund	49 233	48 733	
Investissement Québec - Assistance to Certain Industrial Projects of Economic Projects	12 873		
Investissement Québec - Operating Subsidy			
Support Measures for Local and Regional Economic Development	13 308	8 557	
Support for Entrepreneurship	10 030	525	
Support for Local Development Centres	43 581		333
Support for Partnerships and Industrial Networks	5 922	485	
Other	11 791	10 319	
Provision to increase, with the approval of the Conseil du trésor, any apprpriation for the carrying out of regional and local economic development projects	100		
Total for Program 2	166 951	88 309	333
Program 3 - Research, Science and Technology			
Centre de recherche industrielle du Québec	13 500		
Fonds de la recherche en santé du Québec	70 125		
Fonds québécois de la recherche sur la nature et les technologies	35 530		
Fonds québécois de la recherche sur la société et la culture	43 138		2 703
Research Support Measures - Other	45 461	259	
Support for the Future of the Culture of Science and its Promotion	3 764	45	
Support for the Promotion of Research Results	16 246	45	
Other			
Total for Program 3	227 764	349	2 703
Total Appropriations and Expenditures	**395 750**	**88 658**	**3 036**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
		1 035			1 035	1 283
6		417			20 051	20 722
					62	
		500			49 233	51 909
				12 873	12 873	12 384
						20 119
183	583	3 985			13 308	29 954
		9 505			10 030	5 446
	43 223	25			43 581	41 664
32	34	5 371			5 922	6 297
9		1 463			11 791	20 316
230	43 840	21 266		12 873	166 851	208 811
				13 500	13 500	15 000
				70 125	70 125	70 126
24 068			7 519	3 943	35 530	35 530
24 323			12 695	3 417	43 138	43 137
4 241		40 914		47	45 461	41 195
382		3 187	150		3 764	4 641
1 252		14 949			16 246	16 739
						1 405
54 266		59 050	20 364	91 032	227 764	227 773
54 496	**43 840**	**81 351**	**20 364**	**103 905**	**395 650**	**437 867**

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	7 024	7 024	17 074
Operating	8 214	8 214	12 815
Capital	5 786	5 786	8 708
Interest	2 551	2 551	1 945
Support	372 175	372 075	397 325
TOTAL FOR THE PORTFOLIO	**395 750**	**395 650**	**437 867**

EDUCATION, LOISIR ET SPORT

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue		
Sales of goods and services		
Recoveries from third parties	4 975	5 978
Training partnership and special events organization	765	858
Miscellaneous	8	6
	5 748	6 842
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	765	858
	4 983	5 984
Interest		
Student loans	17 407	14 665
Recoveries		
Prior years' expenditures	1 325	874
Prior years' subsidies	534	14 451
Amounts paid out as indemnities	84	25
Scholarships	8 283 [1]	19 295
	10 226	34 645
	32 616	55 294
Total own-source revenue	32 616	55 294
Government of Canada transfers		
Other programs		
Teaching of Native children	101 881	97 549
Basic Literacy Program	2 683	2 762
Instruction in the language of the minority and second language instruction	23 406	19 335
Training in federal penitentiaries	4 240	4 132
Financing of millennium scholarships	73 609	69 797
	205 819	193 575
Less: Amounts entered in specific purpose accounts		
Basic Literacy Program account	2 683	2 762
Instruction in the language of the minority and second language instruction account	23 406	19 335
Training in federal penitentiaries account	4 240	4 132
Account for the financing of millennium scholarships	73 609	69 797
Total Government of Canada transfers	101 881	97 549
Total revenue	**134 497**	**152 843**

[1] The decrease in the recovery of bursaries is due to the new means of allocating financial assistance for studies, which reduces the amount of bursary overpayments.

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAM 1 **ADMINISTRATION AND CONSULTING**

Summary: page 1-14

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Administration	10 071		63	9 613	5 447
Permanent[1]	73			73	
Not requiring appropriations				296	
2. Management Services	32 885		116	26 660	12 567
Not requiring appropriations				522	
3. Administration of Pre-school, Primary and Secondary Education	33 125	1	411	31 694	23 961
Not requiring appropriations				381	
4. Higher Education Administration	8 603		74	8 421	7 454
Not requiring appropriations				71	
5. Administration of Professional and Technical Training and of Continuing Education	7 608		101	7 207	6 248
Not requiring appropriations				80	
6. Information and Communications	52 496		14 050	26 603	13 775
Not requiring appropriations				3 638	
7. Conseil supérieur de l'éducation	2 146	1	33	2 053	1 474
Not requiring appropriations				15	
8. Commission d'évaluation de l'enseignement collégial	2 170		18	2 085	1 709
Not requiring appropriations				18	
9. Administration of Recreation and Sport	6 261	1	1	5 394	3 527
Not requiring appropriations				95	
TOTAL	155 438	3	14 867	124 919	76 162

[1] Executive Power Act, (R.S.Q., c. E-18).

PROGRAM 2 **TOURISM AND HOTEL INDUSTRY TRAINING**

Summary: page 1-14

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Institut de tourisme et d'hôtellerie du Québec	18 789			18 789	
TOTAL	18 789			18 789	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to administer all programs of the Department, except for financial assistance for education. It also supports the activities of the education networks by providing the services necessary to carry out their mandates. This program also assures the operation of consulting and evaluation agencies in the education domain.

1 828		2 338			376		19
73							
296							
14 093					5 250		859
522							
7 733					1 000		19
381							
967					107		1
71							
959					300		
80							
12 828					1 505		10 338
3 638							
579					50		9
15							
376					66		1
18							
1 667		200			266		599
95							
46 219		2 538			8 920		11 845

The objective of this program is to provide vocational, technical and university training activities in the hotel, restaurant and tourism fields. It also supports research and provides technical assistance and services in these fields.

		18 789					
		18 789					

(in thousands of dollars)

PROGRAM 3
Summary: page 1-14

FINANCIAL ASSISTANCE FOR EDUCATION

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
1. Scholarships Provided with Loans	183 114			183 114	
2. Interest and Bank Repayments	235 981	73 169	6 507	89 436	
Permanent [1]	30 800			30 800	
Not requiring appropriations				6 814	
Négative adjustment of provisions				(18 600)	
3. Other Scholarships	9 642			9 642	
4. Administration of Financial Assistance for Education	20 285		287	19 909	13 319
Not requiring appropriations				314	
TOTAL	479 822	73 169	6 794	321 429	13 319

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAM 4
Summary: page 1-14

PRE-SCHOOL, PRIMARY AND SECONDARY EDUCATION

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
1. School Boards	5 720 425			5 699 225	
2. Special Status School Boards	194 547			194 547	
3. Debt Service of School Boards	620 774			620 774	
4. Private Education	378 676			378 676	
5. Support for Education Partners	41 457			41 457	
6. School Transportation Assistance	249 781			249 780	
TOTAL	7 205 660			7 184 459	

This program promotes access to post-secondary studies and to vocational training at the high school level by providing financial support to students in need.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
		183 114					
		89 436					66 869
	30 800						
6 814							
	(18 600)						
		9 642					
6 590							89
314							
13 718	12 200	282 192					66 958

The objective of this program is to make education and educational support services available to pupils at these levels by providing school boards, private institutions and various agencies with the necessary financial resources for their operation and development. It also includes the financial resources allocated to school transportation.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
		5 699 225			21 200		
		194 547					
		620 774					
		378 676					
		41 457					
		249 780					1
		7 184 459			21 200		1

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 5 Summary: page 1-14	**HIGHER EDUCATION**				
1. CEGEPs	1 227 628			1 219 439	
2. Universities	1 995 454			1 995 454	
3. Private College Education	80 007			79 041	
4. Debt Service of CEGEPs	200 639			198 030	
5. Debt Service of Universities	269 825			269 825	
6. Support for Education Partners	4 622			4 621	
TOTAL	3 778 175			3 766 410	
PROGRAM 6 Summary: page 1-14	**DEVELOPMENT OF RECREATION AND SPORT**				
1. Promotion of Recreation and Volunteer Activities	41 951			41 951	
2. Promotion of Sports and Security and Research	23 925			23 925	
TOTAL	65 876			65 876	

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program gives post-secondary students access to educational services and teaching support by providing funding for the activities of public and private institutions. This program also provides funding to support university research.

		1 219 439			8 188		1
		1 995 454					
		79 041			966		
		198 030			2 609		
		269 825					
		4 621			1		
		3 766 410			11 764		1

The objective of this program is to promote and encourage recreation, sport and outdoor activities by supporting community organizations and specific clienteles. It also seeks to support volunteer activities, with a special focus on safety in recreational and sports activities.

		41 951					
		23 925					
		65 876					

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 7 Summary: page 1-14	**RETIREMENT PLANS**				
1. Teachers Pension Plan Permanent [1]	127 192	33 000		94 192	
2. Government and Public Employees Retirement Plan Permanent [2]	586 989	38 000		548 989	
3. Pension Plan of Management Personnel Permanent [3]	76 983	4 000		70 181	
TOTAL	791 164	75 000		713 362	

[1] Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11).

[2] Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).

[3] Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	11 672 887	73 172	21 661	11 457 365	89 481
Permanent	822 037	75 000		744 235	
Not requiring appropriations				12 244	
Négative adjustment of provisions				(18 600)	
TOTAL	**12 494 924**	**148 172**	**21 661**	**12 195 244**	**89 481** [1]

[1] Including 11 212 for 114 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program provides government contributions to retirement plans applicable to employees in the education networks.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
		94 192					
		548 989					
		70 181					2 802
		713 362					2 802
47 620		11 320 264			41 884		78 805
73	30 800	713 362					2 802
12 244							
	(18 600)						
59 937	**12 200**	**12 033 626**			**41 884**		**81 607**

ÉDUCATION, LOISIR ET SPORT

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Administration and Consulting			
Other	2 555		
Program 2 - Tourism and Hotel Industry Training			
Institut de tourisme et d'hôtellerie du Québec	18 789		
Program 3 - Financial Assistance for Education			
Scholarships Provided with Loans	183 114		
Bank Interest and Reimbursement	89 436		
Other	9 642		
Total for Program 3	282 192		
Program 4 - Pre-school, Primary and Secondary Education			
Employer Negotiating Committees	13 624		
Operations			
Pre-school Education and Public Primary and Secondary Instruction	5 914 972		
Private Primary and Secondary Education	378 676		
Community Action Program	12 970		
Debt Service			
Pre-school Education and Public Primary and Secondary Instruction	620 774		
School Transportation	249 781		
Other	14 863		
Total for Program 4	7 205 660		
Program 5 - Higher Education			
Operations			
Private College Education	80 007		
Public College Education	1 227 628		
University Education	1 995 454		
Debt Service			
Public College Education	200 639		
University Education	269 825		
Other	4 622		
Total for Program 5	3 778 175		
Program 6 - Development of Recreation and Sport			
Autonomous Community Action	183		
Team Québec	4 845		
Kino-Québec	2 572		2 517
Promotion of Recreational Activities	14 868		
Promotion of Sport Activities	16 214		
Support for Recreation Facilities	1 544		
Support for Multidisciplinary Agencies	25 356		
Other	294		
Total for Program 6	65 876		2 517
Program 7 - Retirement Plans			
Government and Public Employees Retirement Plan	548 989		
Teachers Pension Plan	94 192		
Pension Plan of Management Personnel	72 983		
Total for Program 7	716 164		
Total Appropriations and Expenditures	**12 069 411**		**2 517**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
1 398		956	184		2 538	2 368
				18 789	18 789	17 069
			183 114		183 114	149 227
			89 436		89 436	40 976
			8 642	1 000	9 642	10 285
			281 192	1 000	282 192	200 488
		13 624			13 624	13 230
5 893 772					5 893 772	5 819 776
378 676					378 676	362 897
		12 970			12 970	12 691
620 774					620 774	571 065
249 780					249 780	222 064
		12 348		2 515	14 863	12 738
7 143 002		38 942		2 515	7 184 459	7 014 461
79 041					79 041	78 907
1 219 439					1 219 439	1 208 345
1 995 454					1 995 454	1 866 536
198 030					198 030	212 320
269 825					269 825	273 259
2 893		1 718		10	4 621	4 988
3 764 682		1 718		10	3 766 410	3 644 355
		183			183	1 247
			4 845		4 845	4 662
				55	2 572	2 570
	258	14 610			14 868	13 955
350	205	15 659			16 214	16 968
	1 544				1 544	1 469
		25 341		15	25 356	25 411
65		229			294	315
415	2 007	56 022	4 845	70	65 876	66 597
548 989					548 989	509 209
94 192					94 192	74 691
70 181					70 181	69 749
713 362					713 362	653 649
11 622 859	**2 007**	**97 638**	**286 221**	**22 384**	**12 033 626**	**11 598 987**

ÉDUCATION, LOISIR ET SPORT

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	8 865 500	8 832 342	8 654 889
Operating	1 441 664	1 441 664	1 336 329
Capital	523 804	521 205	470 812
Interest	594 216	594 207	604 004
Support	644 227	644 208	532 953
TOTAL FOR THE PORTFOLIO	**12 069 411**	**12 033 626**	**11 598 987**

EMPLOI ET SOLIDARITÉ SOCIALE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue		
Sales of goods and services		
Collection charges	2 487	2 580
Training, partnership and special events organization	60	101
Miscellaneous	32	2
	2 579	2 683
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	60	101
	2 519	2 582
Interest		
Employment Assistance	20 338	19 737
Fines and forfeitures		
Charges - Cheques without sufficient funds	387	389
Recoveries		
Prior years' expenditures	1 010	440
Prior years' subsidies	66	350
Employment Assistance	71 442	72 966
Employment Assistance - QPP	3 249	3 504
Employment Assistance - Support payments	21 756	23 744
Employment Assistance - Warrantors in default	5 184	6 877
Miscellaneous	26	31
	102 733	107 912
	125 977	130 620
Total own-source revenue	125 977	130 620
Government of Canada transfers		
Other programs		
Labour market agreement	654 902	655 021
Application of Québec Parental Insurance Plan	200 000 [1]	1 107
Financing of pilot projects for older workers	2 393	2 484
	857 295	658 612
Less: Amounts entered in specific purpose accounts		
Account for the Application of Québec Parental Insurane Plan	200 000 [1]	1 107
Account for the financing of pilot projects for older workers	2 393	2 484
Total Government of Canada transfers	654 902	655 021
Total revenue	**780 879**	**785 641**

[1] The increase is due to the contribution received for setting up the Québec Parental Insurance Plan on January 1, 2006.

EMPLOI ET SOLIDARITÉ SOCIALE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-16		**EMPLOYMENT ASSISTANCE MEASURES**			
1. Emploi-Québec	901 483			901 483	
2. Employment Policies	1 344			1 344	1 248
3. Provision to increase, with the approval of the Conseil du trésor, any appropriation for projects promoting employment assistance, insertion and training					
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation for carrying out job creation projects for students	38				
TOTAL	902 865			902 827	1 248

This program funds Emploi-Québec and the Commission des partenaires du marché du travail (CPMT). Emploi-Québec is Québec's public employment service responsible for labour market information, placement and active employment measures relating to the active labour market policy at the provincial, regional, local and sector levels. It is also responsible for the Act to foster the development of manpower training (R.S.Q., c. D-7.1) and the Act respecting manpower vocational training and qualification (R.S.Q., c. F-5). The program also aims to develop employment policies and promote summer employment for students in Québec's public service..

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
			901 483				
96							
							38
96			901 483				38

(in thousands of dollars)

PROGRAM 2
Summary: page 1-20

FINANCIAL ASSISTANCE MEASURES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
1. Management of the Income Security Network	153 133	3		153 130	107 269
2. Income Security Policies	4 621		39	4 582	4 125
3. Employment Assistance	2 687 680	455		2 687 225	
Permanent [1]	5 500			5 438	
4. Maternity Allowances	5 057			5 057	
5. Parental Wage Assistance Program	16 451			16 451	
6. Office de la sécurité du revenu des chasseurs et piégeurs cris	19 340			19 340	
7. Action emploi	1 548			1 548	
8. Youth Solidarity	20 128			20 128	
9. Community Action	8 910			8 910	
10. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the creation of projects fostering the conversion of financial assistance benefits into employment assistance measures					
TOTAL	2 922 368	458	39	2 921 809	111 394

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

The objective of this program is to make financial assistance services accessible to all those who demonstrate the need for them, assistance of last resort based on the difference between their resources and essential needs, through the income security network and that of the city of Montréal. The program also provides low-income families with a supplement based on their employment income to encourage them to remain or enter the labour market. In addition, through the Youth Solidarity Program, it supports financially individuals under 25, able to work, who make a request for employment assistance, by offering to undertake steps to promote their financial independence. Moreover, this program contributes to the financing of community organizations corresponding with their overall mission and it provides the Office de la sécurité du revenu des chasseurs et piégeurs cris with the amounts required to support their traditional activities as members of that community. It also provides appropriations to finance the Fonds Québécois d'initiatives sociales. Lastly, it aims to develop income security policies.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
44 788		1 073					
457							
		2 682 425	4 800				
	5 438						62
		5 057					
		16 451					
		19 340					
		1 548					
		20 128					
			8 910				
45 245	5 438	2 746 022	13 710				62

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-20	**MANAGEMENT SUPPORT**				
1. Administration	11 981	4		11 977	9 978
Permanent [1]	17			17	
2. Management Services	138 026	44	4	137 978	26 690
Not requiring appropriations				169	
3. Collection Centre	12 191			12 191	9 920
Permanent [2]	6			6	
4. Planning and Citizen Services	21 722	1		21 721	9 600
TOTAL	183 943	49	4	184 059	56 188

1 Executive Power Act, (R.S.Q., c. E-18).

2 Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	4 003 653	507	43	4 003 065	168 830
Permanent	5 523			5 461	
Not requiring appropriations				169	
TOTAL	**4 009 176**	**507**	**43**	**4 008 695**	**168 830** [1]

1 Including 16 738 for 186 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to plan, administer and coordinate human, information, material and financial resources essential to the management of programs. Moreover, it allows payments to Tribunal administratif du Québec in order to support causes related to the Department. This program also provides financing for planning activities and departmental coordination, and for services to the citizen.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
1 456		543					
17							
47 454			63 834				
169							
2 271							
6							
3 642		8 479					
55 015		9 022	63 834				
100 164		2 755 044	979 027				38
23	5 438						62
169							
100 356	**5 438**	**2 755 044**	**979 027**				**100**

EMPLOI ET SOLIDARITÉ SOCIALE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Financial Assistance Measures			
Action emploi	1 548		
Parental Wage Assistance Program (PWAP)	16 451		
Maternity Allowance	5 057		
Employment Insurance	2 682 425		
Office de la sécurité du revenu des chasseurs et piégeurs cris	19 340		
Youth Solidarity	20 128	121	
Other	1 073		
Total for Program 2	2 746 022	121	
Program 3 - Management Support			
Tribunal administratif du Québec	8 479		
Other	543	4	
Total for Program 3	9 022	4	
Total Appropriations and Expenditures	**2 755 044**	**125**	

1 The 2006 expenditure represents the cost related to terminating the program, which was replaced by a tax credit on January 1, 2005.

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
			1 548		1 548	8 926
			16 451		16 451	
			5 057		5 057	6 801
			2 682 425		2 682 425	2 714 104
			17 626	1 714	19 340	18 725
		10 088	9 919		20 128	21 644
		1 073			1 073	831
		11 161	2 733 026	1 714	2 746 022	2 771 031
				8 479	8 479	8 754
		539			543	1 350
		539		8 479	9 022	10 104
		11 700	**2 733 026**	**10 193**	**2 755 044**	**2 781 135**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	7 081	7 081	7 259
Operating	3 077	3 077	2 888
Capital	498	498	527
Interest	20	20	
Support	2 744 368	2 744 368	2 770 461
TOTAL FOR THE PORTFOLIO	**2 755 044**	**2 755 044**	**2 781 135**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	144 113	144 113	157 387
Operating	40 613	40 613	41 039
Capital	29 304	29 304	27 247
Interest	2 200	2 200	2 216
Support	762 797	762 797	763 365
TOTAL FOR THE PORTFOLIO	**979 027**	**979 027**	**991 254**

FAMILLE, AINÉS ET CONDITION FÉMININE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Other		
Case studies	68	40
Fees - Public files	12 598	8 492
Miscellaneous	19	147
	12 685	8 679
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	46	
Miscellaneous	2	1
	48	1
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account	46	
	2	1
Interest		
Advances to administered accounts	160	146
Interest on late remittance of unclaimed property		172
	160	318
Fines and forfeitures		
Miscellaneous		1
Recoveries		
Prior years' expenditures	73	127
Prior years' subsidies	4 333	
Unclaimed property filed with the State	25 006	30 091
Exo and childcare services subsidies for past years		371
	29 412	30 589
	29 574	30 909
Total own-source revenue	42 259	39 588
Total revenue	42 259	39 588

FAMILLE, AÎNÉS ET CONDITION FÉMININE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAM 1 — Summary: page 1-20 — **PLANNING, RESEARCH AND ADMINISTRATION**

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Planning, Research and Administration	29 281	1	2 492	20 450	11 647
Permanent [1]	43			43	
Not requiring appropriations				822	
TOTAL	29 324	1	2 492	21 315	11 647

[1] Executive Power Act, (R.S.Q., c. E-18).

PROGRAM 2 — Summary: page 1-20 — **ASSISTANCE MEASURES FOR FAMILIES**

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Management of Family Services	18 155		54	16 986	13 027
2. Financial Support for Early Childhood Centres and Other Childcare Services	1 445 718			1 430 594	
Permanent [1]	100				
Négative adjustment of provisions				(60)	
3. Debt Service for Early Childhood Centres	4 573			391	
4. Pension Plan for Employees Working in Childcare Services	42 542			40 867	
5. Support for Children	40 303			30 176	
Permanent [1]	4 399			4 399	
6. Community Organizations	14 335			14 320	
7. Conseil de la famille et de l'enfance	1 137			1 089	795
TOTAL	1 571 262		54	1 538 762	13 822

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

The objective of this program is to ensure research, as well as elaboration and evaluation of policies promoting families, children and the elderly, in concerted action with government departments and agencies. It also has an additional objective to plan, direct and coordinate administrative activities essential to program management.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
7 054		1 749			652	529	5 157
43							
822							
7 919		1 749			652	529	5 157

The objective of this program is to ensure the financing of management of services to families and children. It allows for developing and promoting access to quality educational childcare services as well as ensuring their financial support. It also provides financing for debt service of early childcare centres as well as the Pension Plan for Employees Working in Childcare Services. It allows for the financing of the administration of child support allowances and financing of community organizations, and it ensures the operation of the Conseil de la famille et de l'enfance.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
968		2 991			120	348	647
		1 430 594			4 000		11 124
							100
	(60)						
		391			3 873		309
		40 867					1 675
		30 176			3 600		6 527
	4 399						
		14 320					15
294					8	27	13
1 262	4 339	1 519 339			11 601	375	20 410

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-20	**CONDITION OF THE ELDERLY**				
1. Conseil des aînés	708			706	517
2. Secrétariat aux aînés	2 042			1 911	431
TOTAL	2 750			2 617	948
PROGRAM 4 Summary: page 1-20	**STATUS OF WOMEN**				
1. Conseil du statut de la femme	4 431		23	4 175	3 011
Not requiring appropriations				3	
2. Secrétariat à la condition féminine	2 584			2 315	1 000
Not requiring appropriations				10	
TOTAL	7 015		23	6 503	4 011

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to ensure the financing of the Conseil des aînés and the Secrétariat aux aînés to support the promotion of participation by the elderly in Québec society in order to encourage an equitable Québec for all générations.

189						1	1
109		1 371			40	12	79
298		1 371			40	13	80

The objective of this program is to promote equality and respect for the rights of women. Its objective is also to ensure the coordination and development of government policies and activities with respect to the status of women.

1 164					60	129	44
3							
275		1 040			120	45	104
10							
1 452		1 040			180	174	148

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 5 Summary: page 1-20		**PUBLIC CURATOR**			
1. Public Curator	44 120		7 565	31 181	22 267
Permanent [1]	14 638			14 206	10 819
Not requiring appropriations				2 166	
Négative adjustment of provisions				(3)	
TOTAL	58 758		7 565	47 550	33 086

[1] The Public Curator Act, R.S.Q., c. C-81.

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	1 649 929	1	10 134	1 595 161	52 695
Permanent	19 180			18 648	10 819
Not requiring appropriations				3 001	
Négative adjustment of provisions				(63)	
TOTAL	**1 669 109**	**1**	**10 134**	**1 616 747**	**63 514** [1]

[1] Including 6 296 for 62 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to assure the protection of citizens declared unfit and to represent their rights and property. It is also to return unclaimed property to those having the right to it or to the government.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
8 914					1 191	512	3 671
3 387							432
2 166							
	(3)						
14 467	(3)				1 191	512	4 103
18 967		1 523 499			13 664	1 603	29 366
3 430	4 399						532
3 001							
	(63)						
25 398	**4 336**	**1 523 499**			**13 664**	**1 603**	**29 898**

FAMILLE, AÎNÉS ET CONDITION FÉMININE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Planning, Research and Administration			
Other	2 697	2	
Program 2 - Assistance Measures for Families			
Administration of Child Support by the Régie des rentes du Québec	34 803		
Allocation familiale	3 300		
Allocation pour enfant handicapé	2 200		
Community-Family Agencies	14 335		
Retirement Plan for Employees Working in the Childcare Services	42 542		
Debt Service for Early Childhood Centres	4 573	391	
Annual Grants for Childcare Centres	258 704	256 288	
Development and Investment Grants	3 891		
Operations Grants for Early Childhood Centres	1 183 123		
Other	3 616		
Total for Program 2	1 551 087	256 679	
Program 3 - Condition of the elderly			
Community Organizations - Elderly	900		
Other	591	1	
Total for Program 3	1 491	1	
Program 4 - Status of Women			
"À égalité pour décider" Program	1 000		
Other	40	3	
Total for Program 4	1 040	3	
Total Appropriations and Expenditures	**1 556 315**	**256 685**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
1	13	1 733			1 749	962
				26 267	26 267	25 895
			2 166		2 166	
			1 743		1 743	
	24	14 296			14 320	13 105
			40 867		40 867	39 900
					391	
					256 288	225 838
		1 398			1 398	1 301
		1 172 908			1 172 908	1 126 219
		2 991			2 991	2 941
	24	1 191 593	44 776	26 267	1 519 339	1 435 199
		900			900	
	2	468			471	1 378
	2	1 368			1 371	1 378
		1 000			1 000	1 000
	1	34	2		40	40
	1	1 034	2		1 040	1 040
1	**40**	**1 195 728**	**44 778**	**26 267**	**1 523 499**	**1 438 579**

FAMILLE, AÎNÉS ET CONDITION FÉMININE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Operating	31 155	26 267	25 895
Capital	6 632	1 264	1 028
Interest	362	53	
Support	1 518 166	1 495 915	1 411 656
TOTAL FOR THE PORTFOLIO	**1 556 315**	**1 523 499**	**1 438 579**

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Income and property taxes		
Contributions to the Health Services Fund		
Employer contributions	4 848 653	4 698 089
Personal contributions	198 303[1]	175 531
	5 046 956	4 873 620
Duties and permits		
Other		
Creation of deposit institutions		17
Creation of and amendments to corporations	10 393	9 421
Legal of enterprises advertising	33 924	33 979
Miscellaneous	53	40
	44 370	43 457
Miscellaneous revenue		
Sales of goods and services		
Photocopies of documents	164	146
Recoveries from third parties	50	
Contributions from insurance companies		4
Gains on sale immoveables		4 893
Broker's and real estate agents' dues		146
Loan guarantees - Government corporations	165 005	163 208
	165 219	168 397
Interest		
Bank accounts	365	185
Government of Canada account	20	173
Survivors pension plan fund	33 229[2]	5 591
Miscellaneous		1
	33 614	5 950
Fines and forfeitures		
Legal deposits	1 086	768
Charges - Cheques without sufficient funds	62	58
Miscellaneous		3
	1 148	829

[1] The increase is due primarily to a rise in income from sources other than employment.

[2] The increase is due partly to the amortization of increases or losses in value and to the increase in the investment rate of return in 2005-2006.

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006		2005
Miscellaneous revenue (cont'd)			
Recoveries			
Prior years' expenditures	18 608		5 165
Appropriation of balances - dormant accounts			62
	18 608		5 227
	218 589		180 403
Revenue from Government enterprises			
Société des alcools du Québec	657 000	3,4	545 000
Loto-Québec	1 537 000	3	1 511 000
Hydro-Québec	1 126 000	3,5	1 350 000
Other		3	
	3 320 000		3 406 000
Total own-source revenue	8 629 915		8 503 480
Government of Canada transfers			
Equalization payments	4 798 070	B	5 221 295
Health transfers	3 148 713	C	3 331 628
Post-secondary education and other social program transfers	1 033 973	D	
Other programs	(96 088)	E	(371 447)
Total Government of Canada transfers	8 884 668		8 181 476
Total revenue	**17 514 583**		**16 684 956**

	2006		2005
3 Balance of the Government's share in the results:			
Société des alcools du Québec	(51)		761
Loto-Québec	(76)		305
Hydro-Québec	1 196 641	5	1 055 446
Other	37 321	A	(116 920)
	1 233 835		939 592
Dividends declared	3 320 000		3 406 000
	4 553 835		**4 345 592**

4 The increase is due primarily to the rise in net sales. The results for the fiscal year were affected by a labour dispute.

5 The government decreed a dividend of 1 126 000 in 2006 compared to 1 350 000 in 2005, which reflected the profit realized on the sale of Noverco. The dividends decreed fall within the limits stipulated by the Act respecting Hydro-Québec, calculated based on Hydro-Québec's annual financial results. Consequently, the balance of the government's share in Hydro-Québec's revenues for 2006 increased.

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
A) Other		
Capital financière agricole inc.	(261)	(1 014)
Corporation d'hébergement du Québec	11 544 [6]	(3 388)
Financement-Québec	13 567	13 933
Fonds d'indemnisation du courtage immobilier	765	228
Immobilière SHQ	14 489	5 007
IQ FIER inc.	(1 029)	(300)
IQ Immigrants Investisseurs inc.	13 415	11 480
Société de développement de la Baie James	(3 530)	(2 999)
Société de l'assurance automobile du Québec	(41 074)	(50 166)
Société des établissements de plein air du Québec	(3 200)	340
Société générale de financement du Québec	43 517 [7]	24 046
Société Innovatech du Grand Montréal	541 [8]	(82 295)
Société Innovatech du Sud du Québec	(9 272)	(7 281)
Société Innovatech Québec et Chaudière-Appalaches	1 852 [9]	(12 941)
Société Innovatech Régions Ressources	(4 003)	(11 570)
	37 321	**(116 920)**
B) Equalization payments		
2005-2006	4 798 070	
2004-2005		5 250 949
2003-2004		(37 829)
2002-2003		18 776
2001-2002 and years previous		(10 601)
	4 798 070	**5 221 295**
C) Health transfers		
Total entitlements		
2005-2006	7 132 050	
2004-2005		8 968 975
2003-2004		(32 701)
2002-2003		19 500
2001-2002		5 768
	7 132 050	8 961 542
Tax transfer		
2005-2006	(2 424 590)	
2004-2005		(3 806 465)
2003-2004		7 292
2002-2003		(12 064)
2001-2002		104
	(2 424 590)	(3 811 133)

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[6] The increase is due primarily to the rise in rental income in 2005-2006.

[7] The increase is due primarily to the gains from the sale of certain long-term investments and the increase in results in certain sectors.

[8] The increase is due primarily to the non-recurring expenses linked to investments and the privatization that occurred in 2004-2005.

[9] The increase is due primarily to the increase in value on the sale of investments and the change in unrealized value increases due to the change in the accounting standard (investment at fair market value rather than cost).

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
C) Health transfers (cont'd)		
Special abatements (13.5 personal income tax points)		
2005-2006	(1 706 006)	
2004-2005		(2 702 970)
2003-2004		579
2002-2003		(73 669)
2001-2002		(12 471)
	(1 706 006)	(2 788 531)
Trust fund for health and immunization		96 010
Romanow gap		236 162
Trust fund for waiting time reduction	147 259	147 602
Medical equipment		118 081
Transfer for health care reform (2004-2005)		354 243
Transfer for health care reform (2003-2004)		(60)
Youth learning and early childhood daycare services		17 712
	147 259	969 750
	3 148 713	**3 331 628**
D) Post-secondary education and other social program transfers		
Total fees	3 565 629	
Tax transfers	(1 486 039)	
Special abatements (13.5 personal income tax points)	(1 045 617)	
	1 033 973	
E) Other programs		
Early childhood education and daycare trust	165 040	
Fiscal transfer youth allowances (tax abatement reimbursement) (3 personal income tax points)		
2005-2006	(606 651)	
2004-2005		(296 186)
2003-2004		(292 857)
2002-2003		(22 928)
	(606 651)	(611 971)
Bilingualism		
2005-2006	38 524	
2004-2005		38 524
	38 524	38 524
Canada Student Loans program	159 462	150 810
Medical equipment	112 000	
Share in special tax on preferred share dividends	30 184	32 681
Population-based subsidy	5 353	5 353
Softwood Lumber Products Export Charge		13 156
	(96 088)	**(371 447)**

FINANCES

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAM 1
Summary: page 1-24

DEPARTMENT ADMINISTRATION

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
1. Administration and Management Services	30 862	1	1 122	24 276	12 311
Permanent [1]	10			10	
Not requiring appropriations				1 106	
2. Enterprise Registrar*	18 666	1	1 607	13 953	9 902
Permanent [2]	1			1	
Permanent [3]	4				
Not requiring appropriations				457	
3. Institut de la statistique du Québec	13 894			13 394	
TOTAL	63 437	2	2 729	53 197	22 213

1 Executive Power Act, (R.S.Q., c. E-18).
2 Financial Administration Act, (R.S.Q., c. A-6.001).
3 Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2
Summary: page 1-24

BUDGET AND TAXATION POLICY, ECONOMIC ANALYSIS AND ADMINISTRATION OF GOVERNMENT FINANCIAL AND ACCOUNTING ACTIVITIES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
1. Budgetary and Fiscal Policies, Analysis of Economic Policies and Financial Institutions	23 832			13 869	12 524
Not requiring appropriations				89	
2. Financing, Debt Management and Financial Operations	7 262		138	5 831	5 766
3. Bank Service Fees Permanent [1]	10 379			9 248	
4. Comptroller of Finance and Government Accounting	19 692	1	985	13 922	12 535
Not requiring appropriations				172	
5. Financial and Taxation Affairs and Institutional Research	10 751			7 238	
6. Provision to increase, with the approval of the Conseil du trésor, any appropriation for revenue initiatives	20 181				
TOTAL	92 097	1	1 123	50 369	30 825

1 Financial Administration Act, (R.S.Q., c. A-6.001).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to assure the administration of the Department and central services concerning planning, coordination, public affairs and management support. It is also to assure the administration of a government registry of proprietorships, corporations and moral persons. Finally, it is to provide statistical information on the situation of Québec.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
11 765		200			2 457	1 242	1 764
10							
1 106							
4 051					743		2 362
	1						
							4
457							
		13 394			500		
17 389	1	13 594			3 700	1 242	4 130

The objective of this program is to assure the administration of the financial and accounting activities of the government, develop orientations concerning taxation and budgetary matters and perform economic analyses.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
1 345					8 900	242	821
89							
65						553	740
9 248							1 131
1 387					1 461	717	2 606
172							
4 207		2 581	450		2 200		1 313
					18 400		1 781
16 513		2 581	450		30 961	1 512	8 392

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-28		**DEBT SERVICE AND INTEREST ON THE RETIREMENT PLANS ACCOUNT**			
1. Direct Debt Service Permanent [1]	4 257 445			4 043 803	
2. Interest on the Retirement Plans Account Permanent [2]	2 956 555	125 000		2 831 555	
TOTAL	7 214 000	125 000		6 875 358	

[1] Financial Administration Act, (R.S.Q., c. A-6.001).

[2] Permanent appropriations refer to the following acts: Act respecting the Civil Service Superannuation Plan, (R.S.Q., c. R-12), Act respecting the Pension Plan of Certain Teachers, (R.S.Q., c. R-9.1), Act respecting the Teachers Pension Plan, (R.S.Q., c. R-11), Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10), Act respecting the conditions of employment and the pension plan of the Members of the National Assembly, (R.S.Q., c. C-52.1), Act respecting the Pension Plan of Peace Officers in Correctional Services, (R.S.Q., c. R-9.2), Courts of Justice Act, (R.S.Q., c. T-16), Police Act, (R.S.Q., c. P-13.1) and Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	145 140	3	3 852	92 483	53 038
Permanent	7 224 394	125 000		6 884 617	
Not requiring appropriations				1 824	
TOTAL	**7 369 534**	**125 003**	**3 852**	**6 978 924**	**53 038** [1]

[1] Including 10 166 for 100 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Since January 25, 2006, under section 9 of the Executive Power Act (R.S.Q., c. E-18) and Order-in-Council 12-2006, the functions of Program 1, Element 2 "Le Registraire des entreprises" are the responsibility of Minister of Revenu.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to fund the payment of interest on the direct debt and the retirement plans account.

				4 043 803			213 642
				2 831 555			
				6 875 358			213 642

22 820		16 175	450		34 661	2 754	11 387
9 258	1			6 875 358			214 777
1 824							
33 902	**1**	**16 175**	**450**	**6 875 358**	**34 661**	**2 754**	**226 164**

FINANCES

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Department Administration			
Institut de la statistique du Québec	13 894		
Other	200		
Total Program 1	14 094		
Program 2 - Budget and Taxation Policy, Economic Analysis and Administration of Government Financial and Accounting Activities			
Montréal Institute of Financial Mathematics	2 550		
Other	2 487		
Total Program 2	5 037		
Total Appropriations and Expenditures	**19 131**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions
MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
				13 394	13 394	14 832
		200			200	70
		200		13 394	13 594	14 902
		2 550			2 550	2 250
			31		31	4 627
		2 550	31		2 581	6 877
		2 750	**31**	**13 394**	**16 175**	**21 779**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	11 612	11 112	15 827
Operating	2 282	2 282	
Support	5 237	2 781	5 952
TOTAL FOR THE PORTFOLIO	**19 131**	**16 175**	**21 779**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Operating	450	450	950
TOTAL FOR THE PORTFOLIO	**450**	**450**	**950**

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Other		
Sponsorship application - Foreign nationals	2 657	1 882
Employer's request regarding temporary employment	1 078	487
Certificate of selection - Foreign nationals	21 018	20 183
Certificate of acceptance - Foreign nationals	3 903	3 384
	28 656	25 936
Miscellaneous revenue		
Sales of goods and services		
Comparative assesment of studies conducted outside Québec	1 431	1 374
Training, partnership and special events organization	47	348
Miscellaneous	13	30
	1 491	1 752
Less: **Amounts entered in specific purpose account**		
Training, partnership and special events organization account	47	348
	1 444	1 404
Interest		
Miscellaneous		14
Recoveries		
Prior years' expenditures	43	20
Miscellaneous	8	32
	51	52
	1 495	1 470
Total own-source revenue	30 151	27 406
Government of Canada transfers		
Other programs		
Integration of immigrants	172 622	156 430
Total Government of Canada transfers	172 622	156 430
Total revenue	**202 773**	**183 836**

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-14		**IMMIGRATION, INTEGRATION AND CULTURAL COMMUNITIES**			
1. Immigration	14 222	3		14 218	11 774
2. Francisation	44 422		79	44 338	22 581
3. Integration, Regionalization and Intercultural Relations	29 987		118	29 868	14 645
4. Management, Information and Central Support Services	30 360	2	3 388	25 738	12 326
Permanent [1]	16			16	
Not requiring appropriations				1 649	
TOTAL	119 007	5	3 585	115 827	61 326

[1] Executive Power Act, (R.S.Q., c. E-18).

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-26		**ORGANIZATION REPORTING TO THE MINISTER**			
1. Conseil des relations interculturelles	710		4	665	461
Not requiring appropriations				5	
TOTAL	710		4	670	461

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

The objective of this program is to recruit and select immigrants and ensure their linguistic, cultural and economic integration. In addition it seeks to promote a society open to pluralism and intercultural reconciliation.

2 444							1
12 268		9 489					5
1 782		13 441					1
13 082		330					1 232
16							
1 649							
31 241		23 260					1 239

The objective of this program is to give the Department a better understanding of the particular problems of integration and intercultural relations.

204					20		21
5							
209					20		21

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
TOTAL FOR THE PORTFOLIO					
Voted	119 701	5	3 589	114 827	61 787
Permanent	16			16	
Not requiring appropriations				1 654	
TOTAL	**119 717**	**5**	**3 589**	**116 497**	**61 787** [1]

[1] Including 4 392 for 53 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	Carry-overs	Other
29 780		23 260			20		1 260
16							
1 654							
31 450		**23 260**			**20**		**1 260**

IIMMIGRATION ET COMMUNAUTÉS CULTURELLES

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Immigration, Integration and Cultural Communities			
Exercising Citizenship	383		
New Arrivals Support Program	6 179		
Reception and Establishment of Refugees	2 384		
Financial Assistance Program for the Linguistic Integration of Immigrants	9 489		
Civil Intercultural Relations Support Program	1 210		
Recognition and Support Program for Autonomous Community Organizations Working in Areas Related to the Mission of the Department	440		
Support Program for Pilot Projects to Facilitate Admission into Professional Orders	170		
Reginal Integration Program	2 675		
Other	330		
Total for Program 1	23 260		
Total Appropriations and Expenditures	**23 260**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
		383			383	309
		6 179			6 179	8 384
			2 384		2 384	2 179
			9 489		9 489	9 489
		1 210			1 210	1 372
		440			440	753
		170			170	57
29	1 344	1 302			2 675	1 298
11		319			330	496
40	1 344	10 003	11 873		23 260	24 337
40	**1 344**	**10 003**	**11 873**		**23 260**	**24 337**

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Support	23 260	23 260	24 337
TOTAL FOR THE PORTFOLIO	**23 260**	**23 260**	**24 337**

JUSTICE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Other		
Legal of enterprises advertising	29	365
Travelling salesmen	193	219
Health spa	80	74
Travel agents	732	685
Exemption certificate	52	53
Miscellaneous	36	25
	1 122	1 421
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	363	171
Room and board	97	98
Canada Investment Fund for the renewal of legal aid	3 430	4 730
Recoveries from third parties	162	217
Training partnership and special events organization	203	525
Judicial documents	32 107	31 854
Legal transactions	27 171	18 316
Miscellaneous	8	14
	63 541	55 925
Less: Amounts entered in specific purpose accounts		
Canada Investment Fund for the renewal of legal aid account	3 430	4 730
Training, partnership and special events organization account	203	525
	59 908	50 670
Interest		
Loans	796	
Miscellaneous		1
	796	1
Fines and forfeitures		
Deposits and bonds	127	81
Offences under the Highway Safety Code	40 503	41 884
Offences under the Criminal Code	7 223	8 280
Offences under miscellaneous legislation	21 107	12 004
Assistance for victims of criminal acts	11 478	10 654
Miscellaneous	8	6
	80 446	72 909
Recoveries		
Prior years' expenditures	2 133	316
Surplus - Special funds and agencies	561	1 301
	2 694	1 617
	143 844	**125 197**
Total own-source revenue	**144 966**	**126 618**

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Government of Canada transfers		
Other programs		
Application of the Accord governing the Contraventions Act	455	383
Legal aid	22 776	22 819
Legal counsel to Native people	491	479
Québec family law measures	2 843	2 742
Miscellaneous	84	78
	26 649	26 501
Less: Amounts entered in specific purpose account		
Account for the application of the Accord governing the Contraventions Act	455	383
Total Government of Canada transfers	26 194	26 118
Total revenue	**171 160**	**152 736**

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAM 1 **JUDICIAL ACTIVITY**

Summary: page 1-26

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Magistrature	2 462		238	1 917	1 495
Permanent [1]	57 861			57 861	51 769
2. Judiciary Ethics and Advanced Courses for Judges					
Permanent [1]	2 393		238	2 155	324
3. Support for Magistrature	23 661		951	22 631	20 250
4. Committee on Judges' Remuneration					
Permanent [1]	200			2	
TOTAL	86 577		1 427	84 566	73 838

1 Courts of Justice Act, (R.S.Q., c. T-16).

PROGRAM 2 **ADMINISTRATION OF JUSTICE**

Summary: page 1-26

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Administrative Support for Judicial Activity	77 588	32	326	76 697	51 456
Permanent [1]	6			5	
Permanent [2]	7			7	
2. Legal and Legislative Affairs	34 252			34 236	32 376
3. Public Prosecution	57 883		16	57 570	43 151
4. Management, Planning and Organizational Services	134 262	1	6 344	125 173	29 468
Permanent [2]	6 500			5 308	
Permanent [3]	4 504			4 504	4 504
Permanent [4]	33			33	
Not requiring appropriations				13 289	
5. Processing of Violations and Collection of Fines	14 156		3 241	8 576	5 905
6. Justice Integrated Information System	5 201		3 141		
TOTAL	334 392	33	13 068	325 398	166 860

1 Public Administration Act, (R.S.Q., c. A-6.01).
2 Financial Administration Act, (R.S.Q., c. A-6.001).
3 Courts of Justice Act, (R.S.Q., c. T-16).
4 Executive Power Act, (R.S.Q., c. E-18).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to deliver justice through the formulation of decisions in accordance with the jurisdictions of various courts of law. It ensures respect for rules of ethics which apply to the Bench, further training of judges, and provides the necessary administrative support. The program also seeks to evaluate the compensation, the retirement plans and other employee benefits of justices of the Court of Québec and the municipal courts, and formulate recommendations to the government.

422					297		10
6 092							
1 831							
2 381					53		26
2							198
10 728					350		234

The objective of this program is to provide administrative support necessary for the operation of the courts of justice and registry offices, provide legal, legislative and regulatory support for all government activities and ensure the application of the Criminal Code and the penal laws in Québec.

23 018		1 415	808		440		93
5							1
7							
1 860					11		5
3 891			10 528		275		22
95 362		343			331		2 413
	5 308						1 192
33							
13 289							
2 671					72		2 267
							2 060
140 136	5 308	1 758	11 336		1 129		8 053

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-26		**ADMINISTRATIVE JUSTICE**			
1. Contribution of the Ministère de la Justice to the Tribunal administratif du Québec	14 284	3 764		10 469	
2. Conseil de la justice administrative	370			359	159
TOTAL	14 654	3 764		10 828	159
PROGRAM 4 Summary: page 1-20		**ASSISTANCE TO PERSONS BROUGHT BEFORE THE COURTS**			
1. Commission des services juridiques	177 666	42 908		134 758	
2. Fonds d'aide aux recours collectifs	714			714	
3. Crime Victims Compensation Permanent [1]	75 526			75 526	
4. Act to promote good citizenship Permanent [2]	853			853	
5. Commission des droits de la personne et des droits de la jeunesse	13 867		365	13 317	10 029
Not requiring appropriations				182	
TOTAL	268 626	42 908	365	225 350	10 029

[1] Crime Victims Compensation Act, (R.S.Q., c. I-6).

[2] An Act to promote good citizenship, (R.S.Q., c. C-20).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

This program partly funds the Tribunal administratif du Québec, whose function, in cases provided for by the Act respecting Administrative Justice, (R.S.Q., c. J-3), is to rule on proceedings instituted against an administrative or decentralized authority. This program also includes the Conseil de la justice administrative, an agency concerned with professional ethics.

		10 469			49		2
200					11		
200		10 469			60		2

The objective of this program is to assure legal, financial and social assistance to persons with low incomes and who are economically disadvantaged and to children and families faced with social problems related to justice or groups of people likely to seek class action, and to provide assistance, support and financial compensation to crime victims or to individuals injured as a result of an act of good citizenship. Moreover, this program includes the budget of the Commission des droits de la personne et des droits de la jeunesse.

		134 758					
		714					
9 970		65 556					
164		689					
3 288					180		5
182							
13 604		201 717			180		5

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 5 Summary: page 1-26		**PROTECTION ORGANIZATION REPORTING TO THE MINISTER**			
1. Office de la protection du consommateur	7 453		28	7 402	5 797
Not requiring appropriations				80	
TOTAL	7 453		28	7 482	5 797
TOTAL FOR THE PORTFOLIO					
Voted	563 819	46 705	14 650	493 819	200 086
Permanent	147 883		238	146 254	56 597
Not requiring appropriations				13 551	
TOTAL	**711 702**	**46 705**	**14 888**	**653 624**	**256 683** [1]

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[1] Including 10 132 for 118 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to ensure financing for activities associated with the protection of consumer rights.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
1 605					22		1
80							
1 685					22		1
134 698		147 699	11 336		1 741		6 904
18 104	5 308	66 245					1 391
13 551							
166 353	**5 308**	**213 944**	**11 336**		**1 741**		**8 295**

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 2 - Administration of Justice			
Other	1 781		
Program 3 - Administrative Justice			
Contribution of the ministère de la Justice to the Tribunal administratif du Québec	10 518		
Program 4 - Assistance to Persons Brought before the Courts			
Acts of Good Citizenship	689		
Legal Aid	46 662		
Commission des services juridiques	88 096		
Fonds d'aide aux recours collectifs - Assistance for Recipients	298		
Fonds d'aide aux recours collectifs - Operation	416		
Crime Victims Compensation	65 556		
Total for Program 4	201 717		
Total Appropriations and Expenditures	**214 016**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
21	225	1 512			1 758	1 842
				10 469	10 469	10 741
			689		689	596
			46 662		46 662	46 795
				88 096	88 096	80 831
			298		298	298
				416	416	427
			65 556		65 556	62 113
			113 205	88 512	201 717	191 060
21	**225**	**1 512**	**113 205**	**98 981**	**213 944**	**203 643**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	128 331	128 282	120 465
Operating	16 834	16 834	16 564
Capital	527	527	1 765
Support	68 324	68 301	64 849
TOTAL FOR THE PORTFOLIO	**214 016**	**213 944**	**203 643**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	449	449	215
Operating	408	359	977
Support	10 528	10 528	9 292
TOTAL FOR THE PORTFOLIO	**11 385**	**11 336**	**10 484**

RELATIONS INTERNATIONALES

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue		
Sales of goods and services		
Training, partnership and special events organization	1 335	485
Miscellaneous	3	
	1 338	485
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	1 335	485
	3	
Recoveries		
Prior years' expenditures	77	99
Miscellaneous	7	9
	84	108
	87	108
Total own-source revenue	87	108
Total revenue	**87**	**108**

RELATIONS INTERNATIONALES

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-18		**INTERNATIONAL AFFAIRS**			
1. Management, Analysis and Policies	11 894			11 888	5 721
Permanent [1]	656	3		653	
2. Representation Abroad	44 147	199		43 496	26 182
3. Bilateral Relations and Francophonie	28 012	10		27 809	5 946
4. Protocol, Events and Department Services	20 533	21	1 203	18 048	10 070
Not requiring appropriations				843	
TOTAL	105 242	233	1 203	102 737	47 919

[1] Executive Power Act, (R.S.Q., c. E-18).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	104 586	230	1 203	101 241	47 919
Permanent	656	3		653	
Not requiring appropriations				843	
TOTAL	**105 242**	**233**	**1 203**	**102 737**	**47 919** [1]

[1] Including 7 389 for 74 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to plan, organize and direct the Québec government's action in other countries as well as that of its departments and agencies.

1 040		5 127					6
653							
6 564			10 750		258		194
1 630		20 233					193
7 939		39			508	715	38
843							
18 669		25 399	10 750		766	715	431

17 173		25 399	10 750		766	715	431
653							
843							
18 669		**25 399**	**10 750**		**766**	**715**	**431**

RELATIONS INTERNATIONALES

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - International Affairs			
Francophonie	9 490	737	
Youth Agencies	2 866		
Office Québec-Amériques pour la jeunesse	2 000		
Cooperation Programs	1 589	47	43
Québec sans frontières and other	3 424		
Support for the Establishment of International Organizations	3 469		
Subsidies for Bilateral Affairs	950	13	
Other	1 810	10	2
Total for Program 1	25 598	807	45
Total Appropriations and Expenditures	**25 598**	**807**	**45**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
5	55	5 933	3	2 695	9 428	7 613
		2 866			2 866	2 866
				2 000	2 000	2 000
571		375	518	15	1 569	1 589
		3 424			3 424	3 409
		3 469			3 469	3 755
136	3	505	141	45	843	894
893	25	503	348	19	1 800	1 714
1 605	83	17 075	1 010	4 774	25 399	23 840
1 605	**83**	**17 075**	**1 010**	**4 774**	**25 399**	**23 840**

RELATIONS INTERNATIONALES

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Support	25 598	25 399	23 840
TOTAL FOR THE PORTFOLIO	**25 598**	**25 399**	**23 840**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	238	238	244
Operating	8 942	8 942	9 490
Capital	1 008	1 008	981
Interest	562	562	466
TOTAL FOR THE PORTFOLIO	**10 750**	**10 750**	**11 181**

RESSOURCES NATURELLES ET FAUNE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Forest resources		
Logging - Domestic use	211	218
Wood processing plants	711	698
Forest management permits - Supply of timber from public forests	388 400	422 969
Sugar bushes	1 567	1 562
Permits - Public utility work	214	83
Permits - Mining operations	106	154
Permits - Wildlife and recreation management	76	121
Other duties related to forest management	62	134
Regular sylvicultural treatments	(152 336)	(173 758)
Forest resource development program	(8 874)	(10 303)
Contributions to SOPFIM-SOPFEU	(16 936)	(16 419)
Special plans - recovery and production	(27 021) [1]	(1 769)
Transfer to Forestry Fund	(128 900) [2]	(107 900)
Miscellaneous	37	8
	57 317	115 798
Mining resources		
Mining operations	42 788 [3]	16 437
Mining concessions	6 412	6 967
Mining lease operations	1 463	1 444
Search for an aquifer	145	58
Exploration	154	307
Processing - Sand, gravel and other	1 942	1 954
Miscellaneous	47	34
	52 951	27 201
Water resources		
Hydroelectric power	13 452	9 662
Electric power produced	61 715	68 107
Water supply	1 539	1 483
	76 706	79 252
Other		
Exploration for petroleum and natural gas	534	372
Operating leases for underground reservoir	66	55
Licence for the use of high-risk petroleum equipment	1 798	1 974
Hunting, fishing and trapping permits	26 167	27 203
Commercial and private permits	239	265
Fees for commercial operations	1 270	1 122
Miscellaneous	32	35
	30 106	31 026
	217 080	253 277

1 The change is due to the financial assistance awarded forest industrialists to recover lumber damaged by forest fires in summer 2005.

2 The change is due to the additional financing for the following programs: development of forest resources (Phase II), development of private forests and creation of jobs in the forest.

3 The increase is due to the increase in profits of mining companies following a rise in the market price of metals.

RESSOURCES NATURELLES ET FAUNE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	158	144
Public land	2 755	2 798
Rental of land for the development of hydroelectric power	120	95
Fees for the sale and rental of land	444	432
Rental and concessions	9 681	9 066
Registry of transfers	129	199
Registration fees for draws	93	89
Gains on sale immoveables	204	318
Training, partnership and special events organization	851	1 288
Mining site protection, safety, redevelopment and restoration financing measures	11	2 135
Miscellaneous	152	84
	14 598	16 648
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	851	1 288
Account for mining site protection, safety, redevelopment and restoration financing measures	11	2 135
	13 736	13 225
Interest		
Other revenues receivable	839	582
Duties on profits from mining operations	125	860
Payment of hydraulic royalties	789	691
Miscellaneous	25	47
	1 778	2 180
Fines and forfeitures		
Offences under wildlife and park - laws and regulations	189	510
Offences under the Forest Act	187	127
Miscellaneous	42	58
	418	695
Recoveries		
Prior years' expenditures	(3 922)	(513)
Prior years' subsidies	886	1 218
	(3 036)	705
	12 896	16 805
Total own-source revenue	229 976	270 082

RESSOURCES NATURELLES ET FAUNE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Government of Canada transfers		
Other programs		
Cooperative mining project with Bolivia	481	495
Less: Amounts entered in specific purpose account		
Account for the cooperative mining project with Bolivia	481	495
Total Government of Canada transfers		
Total revenue	**229 976**	**270 082**

RESSOURCES NATURELLES ET FAUNE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-18		**MANAGEMENT OF NATURAL RESOURCES AND WILDLIFE**			
1. Knowledge and Administration of Territory	21 831	1	1 910	19 314	15 141
Permanent [1]	8			8	
Not requiring appropriations				1 751	
2. Administration of Forestry Resources	155 768	2	1 025	145 165	8 861
Permanent [1]	879			879	
Permanent [2]	40 998			40 998	
Not requiring appropriations				2 643	
3. Wildlife	94 624	3	9 155	79 401	50 518
Permanent [1]	75				
Permanent [3]	35			35	
Permanent [4]	192				
Not requiring appropriations				4 660	
Negative adjustment of provisions				(74)	
4. Energy Development	37 000		44	34 919	5 407
Permanent [1]	502			502	
Not requiring appropriations				693	
5. Management and Development of Mineral Resourc	25 220		1 968	21 523	13 171
Permanent [1]	1 589			1 589	
Not requiring appropriations				1 586	
6. Department Management and Management Service	73 511	1	4 114	39 516	13 925
Permanent [1]	1			1	
Permanent [5]	10			10	
Not requiring appropriations				3 246	
7. Forestry Financing	1 380			1 380	
Permanent [6]	20			20	
8. Société des parcs de sciences naturelles du Québec*	11 432			11 397	839
9. Implementation of the Report on Public Forest Management	2 051				
TOTAL	467 126	7	18 216	411 162	107 862

1 Financial Administration Act, (R.S.Q., c. A-6.001).

2 Forest Act, (R.S.Q., c. F-4.1).

3 Public Administration Act, (R.S.Q., c. A-6.01).

4 Respecting the conservation and development of wildlife Act, (R.S.Q., c. C-61.1).

5 Executive Power Act, (R.S.Q., c. E-18).

6 Forestry Credit Act, (R.S.Q., c. C-78).

TOTAL FOR THE PORTFOLIO

Voted	422 817	7	18 216	352 615	107 862
Permanent	44 309			44 042	
Not requiring appropriations				14 579	
Negative adjustment of provisions				(74)	
TOTAL	**467 126**	**7**	**18 216**	**411 162**	**107 862** [1]

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[1] Including 14 663 for 164 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

* Since December 14, 2006, under Order-in-Council 1231-2005, the functions of Program 1, Element 8 "Société des parcs de sciences naturelles du Québec" are the responsibility of the Minister of Sustainable Development, Environment and Parks.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	 Carry-overs	 Other

The objective of this program is to assure the development, protection, understanding and improvement of Québec territory as well as wildlife, forestry, mineral and energy resources within a context of harmonized and sustainable development.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
4 152		21			299	164	143
	8						
1 751							
18 104		5 808	112 392		8 984		592
	879						
40 998							
2 643							
21 083		7 800			592		5 473
							75
35							
							192
4 660							
	(74)						74
800		4 312	24 400		1 885	79	73
	502						
693							
3 702		4 650			1 354	150	225
	1 589						
1 586							
11 562		1 653	12 376		13 538	484	15 858
	1						
10							
3 246							
		1 380					
		20					
		10 558				35	
					1 000		1 051
115 025	2 905	36 202	149 168		27 652	912	23 756

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
59 403		36 182	149 168		27 652	912	23 415
41 043	2 979	20					267
14 579							
	(74)						74
115 025	**2 905**	**36 202**	**149 168**		**27 652**	**912**	**23 756**

RESSOURCES NATURELLES ET FAUNE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Management of Natural Resources and Wildlife			
Agence de l'efficacité énergétique	3 857		
Assistance for Research and Development	788		
Assistance for Mineral Exploration	3 252	1 880	
Assistance to the Mining Industry	398	3	
Consortium de recherche minérale (COREM)	1 000		
Development of the Forest Industry	5 808	4 828	
Power Line Burial	275		
Extension of the Gas Network	1 155	1 155	
Forestry Loans	1 400	1 400	
Société des parcs de sciences naturelles du Québec	10 559		
Support in Native Communities	9 314	433	
Other	876		
Total for Program 1	38 682	9 699	
Total Appropriations and Expenditures	**38 682**	**9 699**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
				2 094	2 094	2 697
38		750			788	1 152
				1 372	3 252	2 055
95		300			398	942
		1 000			1 000	2 053
		980			5 808	978
	275				275	
					1 155	1 155
					1 400	1 400
		10 558			10 558	11 244
	554	7 529		361	8 877	7 023
7	64	503	2	21	597	607
140	893	21 620	2	3 848	36 202	31 306
140	**893**	**21 620**	**2**	**3 848**	**36 202**	**31 306**

RESSOURCES NATURELLES ET FAUNE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	2 069	2 069	2 897
Operating			529
Capital	2 989	1 228	285
Interest	9 686	9 686	7 245
Support	23 938	23 219	20 350
TOTAL FOR THE PORTFOLIO	**38 682**	**36 202**	**31 306**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	70 689	67 213	77 018
Operating	27 031	25 710	30 126
Capital	12 400	12 400	
Interest	12 000	12 000	24 400
Support	33 500	31 845	29 157
TOTAL FOR THE PORTFOLIO	**155 620**	**149 168**	**160 701**

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Income and property taxes		
Personal income tax	16 466 191	16 324 030
Corporate tax	4 786 461 [1]	4 253 103
Succession tax	(90)	
	21 252 562	20 577 133
Consumption taxes		
Sales	9 614 140	9 240 721
Fuel	1 657 350	1 710 385
Tobacco	751 591 [2]	901 235
Alcoholic beverages	414 453	403 000
	12 437 534	12 255 341
Duties and permits		
Alcoholic beverages		
Miscellaneous	10	20
Forest resources		
Profits from forestry operations	21 324	14 553
Other		
Legal of enterprises advertising	507	170
Registration of tax shelters and flowthrough shares	350	199
International and interprovincial carriers	770	769
Miscellaneous	3	44
	1 630	1 182
	22 964	15 755
Miscellaneous revenue		
Sales of goods and services		
Collection charges	(323)	416
Collection of contributions for the Québec Pension Plan	13 803	13 559
Judicial documents	145	153
Advance rulings	134	85
Administration of the Goods and Services Tax	124 664	125 113
Miscellaneous	155	95
	138 578	139 421
Less: Amounts entered in specific purpose account		
Administration of the Goods and Services Tax account	124 664	125 113
	13 914	14 308

[1] The increase is due primarily to a rise in corporate profits and a higher number of corporations paying dues in 2005-2006 compared to 2004-2005.

[2] The decrease is due primarily to a drop in tobacco product consumption.

REVENU

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue (cont'd)		
Interest		
Personal income tax receivable	170 543	228 549
Corporate tax receivable	158 944	87 838
Sales tax collectable	58 802	(7 570)
Fuel tax collectable	(316)	654
Tobacco tax collectable	650	2 154
Other revenues receivable	(643)	(434)
	387 980	311 191
Fines and forfeitures		
Legal deposits	(34)	(227)
Penalties	209 576	158 538
Charges - Cheques without sufficient funds	2 325	1 887
Offences under fiscal laws	810	868
Miscellaneous	5	8
	212 682	161 074
Recoveries		
Prior years' expenditures	162	261
Miscellaneous		1
	162	262
	614 738	486 835
Total own-source revenue	34 327 798	33 335 064
Total revenue	**34 327 798**	**33 335 064**

3 The increase is due primarily to an upswing in tax recovery activities.

Notes

	2006	2005
The following refunds were subtracted from revenue:		
Personal income tax	5 941 258	4 891 190
Corporate tax	1 637 290	1 729 773
Sales	5 175 060	4 656 177
Fuel	83 551	75 597
Tobacco	41 070	37 768
Profits from forestry operations	1 339	5 364
Miscellaneous	444	2 743

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-26	**TAX ADMINISTRATION**				
1. Regional operations	128 671	56	28	125 498	121 884
2. Concentrated operations	60 989	13	71	58 626	37 468
Permanent [1]	29 280			21 908	
3. Information Technologies	60 960	1	8	57 193	29 609
4. Administration and Support	107 125		1 387	97 809	41 018
Permanent [2]	10			10	
Permanent [3]	25				
Not requiring appropriations				1 622	
5. Tax Collection	37 308			37 308	
Permanent [4]	497 309			497 309	
6. Alimony and Support Payments	39 450			38 689	
7. Research and development to counter tax evasion	62 137	19		61 526	49 798
TOTAL	1 023 264	89	1 494	997 498	279 777

[1] Act respecting the Ministère du Revenu, (R.S.Q., c. M-31) (Interest and refunds).

[2] Executive Power Act, (R.S.Q., c. E-18).

[3] Public Administration Act, (R.S.Q., c. A-6.01).

[4] Financial Administration Act, (R.S.Q., c. A-6.001).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	496 640	89	1 494	476 649	279 777
Permanent	526 624			519 227	
Not requiring appropriations				1 622	
TOTAL	**1 023 264**	**89**	**1 494**	**997 498**	**279 777** [1]

[1] Including 31 682 for 379 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to collect taxes and administer social programs of a fiscal nature, as well as any other collection program assigned to it by the government.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
3 614					2 600	441	48
21 158					1 457	758	64
21 908							7 372
27 584					1 100	2 658	
25 430		124	31 237		6 000	1 495	434
10							
							25
1 622							
			37 308				
	497 309						
			38 689			761	
9 450			2 278				592
110 776	497 309	124	109 512		11 157	6 113	8 535

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
87 236		124	109 512		11 157	6 113	1 138
21 918	497 309						7 397
1 622							
110 776	**497 309**	**124**	**109 512**		**11 157**	**6 113**	**8 535**

REVENU

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Tax Administration			
Subsidies to Organizations	124		
Total Appropriations and Expenditures	**124**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
		124			124	123
		124			**124**	**123**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Support	124	124	123
TOTAL FOR THE PORTFOLIO	**124**	**124**	**123**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	57 496	57 099	62 346
Operating	20 334	20 201	19 738
Capital	27 634	27 439	28 375
Interest	4 808	4 773	5 019
TOTAL FOR THE PORTFOLIO	**110 272**	**109 512**	**115 478**

SANTÉ ET SERVICES SOCIAUX

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Other		
Private hospitals and other institutions	1 549	1 533
Miscellaneous revenue		
Sales of goods and services		
Third party liability insurance - Internal	3 953	3 941
Third party liability insurance - External	753	839
Hospitalization insurance - Foreigners	121	175
Third party liability insurance - Fonds d'assurance automobile du Québec	88 654	88 654
Training, partnership and special events organization	2 521	1 777
Financing of services to less autonomous seniors	30 000	30 000
Financing of the assistance program for pathological gamblers	22 000	17 000
Miscellaneous	21	30
	148 023	142 416
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	2 521	1 777
Account for the financing of services to less autonomous seniors	30 000	30 000
Account for the financing of the assistance program for pathological gamblers	22 000	17 000
	93 502	93 639
Recoveries		
Prior years' expenditures	230	660
Prior years' subsidies	(95)	(251)
	135	409
	93 637	94 048
Total own-source revenue	95 186	95 581
Government of Canada transfers		
Canadian health and social programs transfer		
Adaptation of primary health care	36 644 [1]	16 605
Other programs		
Young Offenders Act	38 738	39 056
Handicapped persons' participation in the labour force	45 893	45 893
Treatment and rehabilitation services	3 071	2 750
Services to persons infected with Hepatitis C virus	2 016	7 600
	89 718	95 299
Total Government of Canada transfers	126 362	111 904
Total revenue	**221 548**	**207 485**

[1] The increase is due to the 10 000 rise in contributions for 2005-2006 and downward adjustments in 2004-2005 for adjustments for past years.

SANTÉ ET SERVICES SOCIAUX

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-12		**NATIONAL OPERATIONS**			
1. Administration and Departmental Management	95 977	8	1 104	94 865	49 123
Permanent [1]	36			36	
Not requiring appropriations				1 672	
2. Advisory Bodies	8 004			8 004	4 482
3. National Activities	162 800			162 800	10
Permanent [2]	418			181	
TOTAL	267 235	8	1 104	267 558	53 615

1 Executive Power Act, (R.S.Q., c. E-18).

2 Public Health Protection Act, (R.S.Q., c. P-35).

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 2 Summary: page 1-12		**REGIONAL OPERATIONS**			
1. Development Agencies for Health and Social Services Local Networks	86 651			86 651	
2. Health and Social Services Establishments	9 844 172			9 844 172	
Permanent [1]	2 565 500 [a]			2 523 478 [a]	
3. Community Organizations and Other Organizations	343 514			343 514	
4. Related Activities	1 225 708			1 225 708	
Permanent [2]	575 764	39 000		536 764	
Permanent [3]	85 247	5 000		80 247	
5. Debt Service	560 753			560 753	
TOTAL	15 287 309	44 000		15 201 287	

1 Act respecting the Régie de l'assurance maladie du Québec, (R.S.Q., c. R-5).

2 Act respecting the Government and Public Employees Retirement Plan, (R.S.Q., c. R-10).

3 Act respecting the Pension Plan of Management Personnel, (R.S.Q., c. R-12.1).

a Including 2 565 500 representing the portion, attributed to the Ministère de la Santé et des Services sociaux, of projected contributions from employers and individuals to the Health Services Fund for an expenditure of 2 523 478.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other

This program provides the department and its advisory bodies with the resources and services necessary to establish, implement and monitor their health and social services programs. It also enables the general public to voice its needs, it ensures national coordination of the development and delivery of health and social services, and it funds national projects.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
45 742							
36							
1 672							
3 424		98					
10 796		151 994					
		181					237
61 670		152 273					237

This program provides public services that meet the objectives defined in the policy on health and well-being with regard to social adaptation, physical and mental health, public health and social integration.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
		86 651					
		9 844 172					
		2 523 478					42 022
		343 514					
21 199		1 204 509					
		536 764					
		80 247					
		560 753					
21 199		15 180 088					42 022

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-12	**OFFICE DES PERSONNES HANDICAPÉES DU QUÉBEC**				
1. Services to the Handicapped	46 729			46 729	
2. Administration and Management	10 292		105	10 187	7 892
Not requiring appropriations				167	
TOTAL	57 021		105	57 083	7 892
PROGRAM 4 Summary: page 1-12	**RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC**				
1. Medical Care Permanent [1]	3 210 037			3 210 037	
2. Optometric Care Permanent [1]	33 842			33 842	
3. Dental Care Permanent [1]	92 016			92 016	
4. Pharmaceutical Services and Drugs Permanent [1]	1 856 512			1 782 185	
5. Other Services Permanent [1]	129 477			129 443	
6. Administration Permanent [1]	98 802			98 802	
TOTAL	5 420 686 [a]			5 346 325 [a]	

[1] Act respecting the Régie de l'assurance maladie du Québec, (R.S.Q., c. R-5).

[a] Including 2 565 500 representing the portion, attributed to the Régie de l'assurance maladie du Québec, of projected contributions from employers and individuals to the Health Services Fund for expenditures of 2 523 478 and the projected contribution of 2 795 414 of the Consolidated Revenue Fund for an expenditure of 2 822 847.

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	12 384 600	8	1 209	12 383 383	61 507
Permanent	8 647 651	44 000		8 487 031	
Not requiring appropriations				1 839	
	21 032 251	**44 008**	**1 209**	**20 872 253**	**61 507** [1]

[1] Including 7 719 for 82 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other

The objective of this program is to ensure the rights of handicapped persons.

		46 729					
2 295							
167							
2 462		46 729					

The objective of this program is to defray the cost of insured services under the health insurance, health assistance, and drug insurance plans and the associated administrative expenses.

		3 210 037					
		33 842					
		92 016					
		1 782 185					74 327
		129 443					34
		98 802					
		5 346 325					74 361

83 456		12 238 420					
36		8 486 995					116 620
1 839							
85 331		**20 725 415**					**116 620**

SANTÉ ET SERVICES SOCIAUX

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - National Operations			
Intervention Progam - Hepatitis C	1 020		341
Hospital Services Outside Québec	108 943		
Other	42 548		2 020
Total for Program 1	152 511		2 361
Program 2 - Regional Operations			
Purchase of Vaccines and Biological Products	49 383		48 340
Financial Assistance to Handicapped Persons for Various Special Needs	78 379		
Operations			
Health and Social Services Agencies	86 651		
Pubic Health Directorates	64 858		19 407
Private Institutions	367 215		367 215
Public Institutions	11 883 540		11 837 496
Rent - Network Establishments	145 199		145 199
Community Organizations	343 514		
Financial Exemption Program for Home Assistance Services	47 123		
Government and Public Employees Retirement Plan	536 764		536 764
Pension Plan of Management Personnel	80 247		80 247
Remuneration of Interns and Residents	119 996		119 996
Family Resources	173 919		173 919
Debt Service	560 753		560 753
Blood System	246 499		243 323
Ambulance Services	259 683	179 362	
Other	178 386		119 711
Total for Program 2	15 222 109	179 362	14 252 370
Program 3 - Office des personnes handicapées du Québec			
Adapted Work Centres	45 898	45 898	
Organizations Promoting the Rights of Handicapped Persons	430		
Other	401		
Total for Program 3	46 729	45 898	
Program 4 - Régie de l'assurance maladie du Québec			
Technical assistance	119 757		
Study and Research Grants and Premiums	9 720		
Expenses Related to the Administration of the Health Insurance and Prescription Drug Insurance	98 802		
Dental Care	92 016		
Medical Care	3 210 037		
Optometric Care	33 842		
Pharmaceutical Services and Drugs	1 856 512		
Total for Program 4	5 420 686		
Total Appropriations and Expenditures	**20 842 035**	**225 260**	**14 254 731**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
		483		196	1 020	1 354
			108 942		108 942	97 322
629	6	19 401	14 249	6 006	42 311	50 751
629	6	19 884	123 191	6 202	152 273	149 427
				1 043	49 383	72 292
			78 379		78 379	77 693
		86 651			86 651	90 361
		45 220		231	64 858	58 576
					367 215	369 157
				4 023	11 841 519	11 357 930
					145 199	120 205
		343 514			343 514	320 275
			47 123		47 123	48 231
					536 764	507 467
					80 247	76 516
					119 996	112 416
					173 919	163 064
					560 753	536 079
			3 170	6	246 499	265 013
			21 817	58 504	259 683	201 849
462		27 804		30 409	178 386	162 731
462		503 189	150 489	94 216	15 180 088	14 539 855
					45 898	42 961
		430			430	288
49		210		142	401	473
49		640		142	46 729	43 722
			119 723		119 723	113 862
			9 720		9 720	9 081
				98 802	98 802	92 677
			92 016		92 016	94 528
			3 210 037		3 210 037	3 206 638
			33 842		33 842	32 483
			1 782 185		1 782 185	1 686 650
			5 247 523	98 802	5 346 325	5 235 919
1 140	**6**	**523 713**	**5 521 203**	**199 362**	**20 725 415**	**19 968 923**

SANTÉ ET SERVICES SOCIAUX

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	13 782 212	13 735 834	13 367 188
Operating	3 840 334	3 829 827	3 628 844
Capital	336 235	336 234	292 522
Interest	257 138	257 138	272 085
Support	2 626 116	2 566 382	2 408 284
TOTAL FOR THE PORTFOLIO	**20 842 035**	**20 725 415**	**19 968 923**

SÉCURITÉ PUBLIQUE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Alcoholic beverages		
Retailers	20 332	19 791
Industrial beverage production	592	547
	20 924	20 338
Publicity contests and amusement machines		
Publicity contests	4 412	4 374
Amusement machines	3 427	3 347
Bingo	1 584	1 357
Lotteries	2 703	2 711
Races	191	185
	12 317	11 974
Other		
Case studies	945	912
Security and detective agencies	1 397	1 245
Organization - Combat sports events	202	111
Permits for the possession of explosives	243	321
Miscellaneous	38	43
	2 825	2 632
	36 066	34 944
Miscellaneous revenue		
Sales of goods and services		
Room and board	3 105	3 278
Reconciliation and investigation - Police conduct and ethics	653	594
Training, partnership and special events organization	1 063	462
Financing of the assistance program for pathological gamblers	3 000	3 000
Financing of independent service units	3 300	2 997
Miscellaneous	64	45
	11 185	10 376
Less: Amounts entered in specific purpose accounts		
Training, partnership and special events organization account	1 063	462
Account for the financing of the assistance program for pathological gamblers	3 000	3 000
Financing account for independent service units	3 300	2 997
	3 822	3 917
Interest		
Accounts receivable	52	46
Fines and forfeitures		
Alco-frein	1 072	1 255
Seizure of money - drugs and narcotics	1 022	1 364
Miscellaneous	55	37
	2 149	2 656

SÉCURITÉ PUBLIQUE

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue (cont'd)		
Recoveries		
Prior years' expenditures	848	1 151
Prior years' subsidies	60	32
CARRA cost recovery	158	
Miscellaneous	1	2
	1 067	1 185
	7 090	7 804
Total own-source revenue	43 156	42 748
Government of Canada transfers		
Other programs		
Administration of the Firearms Act	4 487	5 595
Financial assistance - Disasters	(103)	
Financing of the Joint Emergency Preparedness Program	360	1 825
Miscellaneous	8	8
	4 752	7 428
Less: Amounts entered in specific purpose accounts		
Administration of the Firearms Act account	4 487	5 595
Financing of the Joint Emergency Preparedness Program account	360	1 825
Total Government of Canada transfers	(95)	8
Total revenue	**43 061**	**42 756**

SÉCURITÉ PUBLIQUE

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAM 1
Summary: page 1-26

SECURITY, PREVENTION AND INTERNAL MANAGEMENT

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Administration and Management Support Services	19 583		564	19 009	16 279
Permanent [1]	10			10	
2. Correctional Services	205 135	2	88	204 897	159 979
3. Forensic Examinations	6 283	1		6 282	4 903
4. Police, Security and Protection	56 446	1		56 445	18 176
Permanent [2]	2 194			2 194	2 194
5. Civil Safety and Fire Safety	12 416		211	12 199	9 163
Permanent [3]	18 375		1	18 374	1 927
6. Central Management Items	102 182		3 404	96 411	23 987
Permanent [4]	34			32	
Not requiring appropriations				4 884	
TOTAL	422 658	4	4 268	420 737	236 608

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Act respecting the National Assembly, (R.S.Q., c. A-23.1).

[3] Act respecting the protection of persons and property in the event of disaster, (R.S.Q., c. P-38.1).

[4] Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAM 2
Summary: page 1-26

SÛRETÉ DU QUÉBEC

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
1. Protection of Society, People and their Property	319 980	437		319 543	167 080
Permanent [1]	1 025			1 025	1 025
2. Internal Management and Support	174 308	72	10 373	163 862	35 132
Not requiring appropriations				12 275	
TOTAL	495 313	509	10 373	496 705	203 237

[1] Act respecting the Ministère de la Justice, (R.S.Q., c. M-19).

The objective of this program is to plan, administer and coordinate the resources required for program management. Its objective is also to protect society by encouraging it to participate in the administration of justice and by ensuring services for adults on probation, in custody and on parole, which will facilitate their reintegration, to provide a variety of expert advice of a legal nature, ensure the security of persons and their property as well as certain government buildings, inspect police forces and fund native police services. It includes a central management system in which expenses for elements of this program and certain other programs sponsored by the Department are recorded.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
2 554		176			10		
10							
44 703		215			147		1
1 379							
7 311		30 958					
1 236		1 800			5		1
1 436		15 011					
72 424					2 367		
	32						2
4 884							
135 937	32	48 160			2 529		4

The objective of this program is to protect society, people and their property.

13 905			138 558				
67 743			60 987				1
12 275							
93 923			199 545				1

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
PROGRAM 3 Summary: page 1-26	**AGENCIES REPORTING TO THE MINISTER**				
1. Régie des alcools, des courses et des jeux	16 978		201	13 175	10 112
Permanent[1]	3				
2. Commission québécoise des libérations conditionnelles	2 977		78	2 827	1 932
3. Coroner's Office	6 927		73	6 790	3 707
4. Police Ethics Commissioner	2 743		5	2 653	2 100
5. Comité de déontologie policière	1 958		12	1 933	1 394
TOTAL	31 586		369	27 378	19 245

[1] Act respecting lotteries, publicity contests and amusement machines, (R.S.Q., c. L-6).

TOTAL FOR THE PORTFOLIO

Voted	927 916	513	15 009	906 026	453 944
Permanent	21 641		1	21 635	5 146
Not requiring appropriations				17 159	
TOTAL	**949 557**	**513**	**15 010**	**944 820**	**459 090**[1]

[1] Including 72 361 for 821 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other

The objective of this program is to fund activities with regard to monitoring the sale and production of alcohol, gambling and amusement machines, horse racing, and combat sports. The program also seeks to protect society while encouraging the social reintegration of the detainee, act in the event of death occurring in obscure or violent circumstances, and process complaints against police officers relating to their duties.

3 063					859		2 743
							3
895					9		63
3 083					12		52
553					78		7
539					8		5
8 133					966		2 873

219 388		33 149	199 545		3 495		2 873
1 446	32	15 011					5
17 159							
237 993	**32**	**48 160**	**199 545**		**3 495**		**2 878**

SÉCURITÉ PUBLIQUE

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Security, Prevention and Internal Management			
Police and Firefighter Training	8 196		
Combatting Illegal Trade in Tobacco Products	1 090		
Civil Safety	15 017	893	
Fire Prevention	660		
Police Services for Natives	19 227		
Crime Prevention Subsidies	3 419	1	
Other	551	1	
Total for Program 1	48 160	895	
Total Appropriations and Expenditures	**48 160**	**895**	

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
		200		7 996	8 196	8 832
	1 090				1 090	885
	6 995	54	7 075		15 017	15 572
	610	50			660	980
	19 227				19 227	19 759
	3 108	263	2	45	3 419	3 321
	3	543		4	551	763
	31 033	1 110	7 077	8 045	48 160	50 112
	31 033	**1 110**	**7 077**	**8 045**	**48 160**	**50 112**

SÉCURITÉ PUBLIQUE

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Operating	7 996	7 996	
Capital	37	37	38
Support	40 127	40 127	50 074
TOTAL FOR THE PORTFOLIO	**48 160**	**48 160**	**50 112**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	159 747	159 747	147 374
Operating	35 124	35 124	37 508
Capital	4 674	4 674	5 923
TOTAL FOR THE PORTFOLIO	**199 545**	**199 545**	**190 805**

SERVICES GOUVERNEMENTAUX

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue		
Sales of goods and services		
Disposal of surplus	671	
Training, partnership and special events organization	178	
Miscellaneous	(15)	
	834	
Less: Amount entered in specific purpose account		
Training, partnership and special events organization account	178	
	656	
	656	
Total own-source revenue	656	
Total revenue	**656**	

SERVICES GOUVERNEMENTAUX

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-26		**GOVERNMENT SERVICES**			
1. Organizational Management and Services	14 016	3	540	13 473	7 962
Permanent [1]	19			15	
Not requiring appropriations				12	
2. Services Québec	26 693		4 906	21 787	639
Permanent [2]	98				
Not requiring appropriations				1 821	
3. e-Government	7 883			7 882	3 583
4. Provision to increase, with the approval of the Conseil du trésor, any appropriation for the realization of projects pertaining to e-government	17 408				
5. Administrative Services	50 380		1 513	48 867	3 097
Permanent [3]	2 372			2 372	
Not requiring appropriations				270	
TOTAL	118 869	3	6 959	96 499	15 281

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Election Act, (R.S.Q., c. E-3.3).

[3] An Act respecting the Centre de services partagés du Québec, (R.S.Q., c. C-8.1.1).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	116 380	3	6 959	92 009	15 281
Permanent	2 489			2 387	
Not requiring appropriations				2 103	
TOTAL	**118 869**	**3**	**6 959**	**96 499**	**15 281** [1]

[1] Including 4 429 for 54 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program includes expenditures for services offered to the public and enterprises, as well as for administration and government networks. It also includes amounts pertaining to support for e-government and a provision for the realization of projects in this area. Finally this program includes acquisition and disposal activities in accordance with the Act respecting the Service des achats du gouvernement (R.S.Q., c. S-4).

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS		
					Suspension of right to commit	Carry-overs	Other
5 201		310					
15							4
12							
21 148							
							98
1 821							
3 854		445					1
							17 408
1 570			44 200				
		2 372					
270							
33 891		3 127	44 200				17 511
31 773		755	44 200				17 409
15		2 372					102
2 103							
33 891		**3 127**	**44 200**				**17 511**

SERVICES GOUVERNEMENTAUX

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Government Services			
Information Society Fund	445		
Other	3 602		
Total for Program 1	4 047		
Total Appropriations and Expenditures	**4 047**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
		445			445	1 330
		310		2 372	2 682	
		755		2 372	3 127	1 330
		755		**2 372**	**3 127**	**1 330**

SERVICES GOUVERNEMENTAUX

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Operating	5	5	110
Capital	21	21	57
Support	4 021	3 101	1 163
TOTAL FOR THE PORTFOLIO	**4 047**	**3 127**	**1 330**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Support	44 200	44 200	
TOTAL FOR THE PORTFOLIO	**44 200**	**44 200**	

TOURISME

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-18		**PROMOTION AND DEVELOPMENT OF TOURISM**			
1. Tourisme Québec	74 607			74 598	
Permanent [1]	9			9	
2. Société du Centre des congrès de Québec	14 740			14 740	
3. Société du Palais des congrès de Montréal	39 600			39 599	
4. Régie des installations olympiques	30 000			30 000	
TOTAL	158 956			158 946	

[1] Executive Power Act, (R.S.Q., c. E-18).

TOTAL FOR THE PORTFOLIO

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	CHARGES Fixed assets	CHARGES Expenditure	REMUNERATION
Voted	158 947			158 937	
Permanent	9			9	
TOTAL	**158 956**			**158 946**	

This program promotes the tourism industry in Québec by guiding and coordinating government and private tourism initiatives, by stimulating and supporting the development of tourism offerings, by assuring the promotion of Québec and its tourism experiences as well as by operating and developing public facilities which are tourist attractions.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
			74 598				9
			9				
		14 740					
		39 599					1
		30 000					
		84 339	74 607				10
		84 339	74 598				10
			9				
		84 339	**74 607**				**10**

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Promotion and Development of Tourism			
Régie des installations olympiques	30 000		
Société du Centre des congrès de Québec	14 740		
Société du Palais des congrès de Montréal	39 599		
Total for Program 1	84 339		
Total Appropriations and Expenditures	**84 339**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
				30 000	30 000	30 750
				14 740	14 740	13 700
				39 599	39 599	37 000
				84 339	84 339	81 450
				84 339	**84 339**	**81 450**

TOURISME

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	18 818	18 818	18 268
Operating	30 528	30 528	20 005
Capital	14 735	14 735	15 407
Interest	20 258	20 258	27 770
TOTAL FOR THE PORTFOLIO	**84 339**	**84 339**	**81 450**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2005
Remuneration	10 708	10 708	10 100
Operating	31 670	31 661	29 954
Support	32 238	32 238	23 093
TOTAL FOR THE PORTFOLIO	**74 616**	**74 607**	**63 147**

TRANSPORTS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Motor vehicles		
Motor vehicle registration fees	639 993	627 163
Operators and drivers	80 380	80 704
Public commercial transport	712	706
Inspection and updating fees - Category A1	2 186	2 117
Inspection and updating fees - Category A2	2 011	2 032
Inspection and renewal fees - Transportation services intermediary	118	119
	725 400	712 841
Other		
Transfer of licences	798	794
Miscellaneous	27	24
	825	818
	726 225	713 659
Miscellaneous revenue		
Sales of goods and services		
Disposal of surplus	683	548
Rest area management	1 266	1 391
Land and buildings	8 846	2 914
Rental of land and buildings	1 997	1 442
Technical assistance and support	42	80
Gains on sale immoveables	523	83
Publication fees - licence applications	107	137
Laboratory analysis	50	64
Landing fees	60	61
Unloading fees	389	365
Training, partnership and special events organization	37	60
Miscellaneous	61	88
	14 061	7 233
Less: Amounts entered in specific purpose account		
Training, partnership and special events organization account	37	60
	14 024	7 173
Interest		
Accounts receivable	157	56
Miscellaneous	4	6
	161	62
Fines and forfeitures		
Deposits and bonds	113	22
Miscellaneous	4	6
	117	28

TRANSPORTS

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY (cont'd)

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Miscellaneous revenue (cont'd)		
Recoveries		
Prior years' expenditures	(1 944)	1 155
Prior years' subsidies	417	619
Amounts paid out as indemnities	5 701	3 285
	4 174	5 059
	18 476	12 322
Total own-source revenue	744 701	725 981
Government of Canada transfers		
Other programs		
Canadian Safety Code	1 183	
Railway grade crossing Fund	54	
Maintenance of federal roads	128	126
Airport development	201	201
Infrastructures program	37 529	37 190
Financing for the upgrading of municipal roads in the Outaouais region of Québec	22	77
Training, partnership and special events organization	1 446	
Airport immoveables assistance program	2 098	2 399
	42 661	39 993
Less: Amounts entered in specific purpose accounts		
Account related to the Infrastructures program	37 529	37 190
Financing account for the upgrading of municipal roads in the Outaouais region of Québec	22	77
Training, partnership and special events organization account	1 446	
Airport immoveables assistance program account	2 098	2 399
Total Government of Canada transfers	1 566	327
Total revenue	**746 267**	**726 308**

TRANSPORTS

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

PROGRAM 1
Summary: page 1-18

TRANSPORTATION INFRASTRUCTURES

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Transportation Infrastructures Construction	675 320		10 236	665 084	
Permanent [1]	9 265			6 513	
Not requiring appropriations				103 710	
2. Transportation Infrastructures Maintenance	445 965	14	18 393	414 773	107 193
Not requiring appropriations				474	
3. Financial Assistance for the Local Road System	114 463			114 463	
TOTAL	1 245 013	14	28 629	1 305 017	107 193

[1] Public Administration Act, (R.S.Q., c. A-6.01).

PROGRAM 2
Summary: page 1-18

TRANSPORTATION SYSTEMS

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES			REMUNERATION
		Loans, investments, advances & others	Fixed assets	Expenditure	
1. Land Transportation	311 753		36	308 666	6 337
2. Maritime Transportation	60 698		1	60 422	791
3. Air Transportation	6 055			5 874	752
4. Commission des transports du Québec	13 180		1 937	10 900	8 296
Not requiring appropriations				1 070	
TOTAL	391 686		1 974	386 932	16 176

This program ensures that improvements, repairs and maintenance of land, maritime and air transportation infrastructures are carried out.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
418			664 666				
			6 513				2 752
103 710							
302 403		4 897	280		12 785		
474							
355		114 108					
407 360		119 005	671 459		12 785		2 752

The objective of this program is to formulate policies and regulations affecting transportation systems for persons and goods, to provide funding for agencies that offer transportation services and issue transportation or leasing permits for various modes of transportation, and to manage the Register of Owners and Operators of Heavy Vehicles.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
2 323		300 006			2 537	514	
7 597		52 034			91	182	2
1 208		3 914			47	134	
2 604						4	339
1 070							
14 802		355 954			2 675	834	341

(in thousands of dollars)

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	CHARGES Loans, investments, advances & others	 Fixed assets	 Expenditure	REMUNERATION
PROGRAM 3 Summary: page 1-18		**ADMINISTRATION AND CORPORATE SERVICES**			
1. Departmental Management	6 736		14	6 591	5 515
Permanent [1]	20			20	
2. Administrative Services	72 022	5	9 009	52 888	41 139
Permanent [2]	300			300	
Not requiring appropriations				6 827	
3. Planning, Research and Development	14 958		94	14 266	11 158
TOTAL	94 036	5	9 117	80 892	57 812

[1] Executive Power Act, (R.S.Q., c. E-18).

[2] Financial Administration Act, (R.S.Q., c. A-6.001).

PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 4 Summary: page 1-18		**PROMOTION AND DEVELOPMENT OF QUÉBEC'S CAPITAL**			
1. Development of the Capitale-Nationale Region	36 824		2	36 814	1 531
Not requiring appropriations				8	
TOTAL	36 824		2	36 822	1 531

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	1 757 974	19	39 722	1 690 741	182 712
Permanent	9 585			6 833	
Not requiring appropriations				112 089	
TOTAL	**1 767 559**	**19**	**39 722**	**1 809 663**	**182 712** [1]

[1] Including 21 018 for 257 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

This program provides various management support services for activities of the department and ensures the formulation of plans for the transportation of persons and goods. The objective is also to promote expertise by supporting research and development activities.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
714		362			38	86	7
20							
11 749					6 081	1 223	2 816
	300						
6 827							
2 125		983			117	476	5
21 435	300	1 345			6 236	1 785	2 828

This program's objective is to support and promote the Capitale-Nationale region by reinforcing the role of Québec City as capital city, by contributing to the enhancement of its sites, monuments and activities, by empowering local and regional divisions to take control of their development, and by supporting development and diversification of its economic base.

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
278		33 461	1 544				8
8							
286		33 461	1 544				8

OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	UNEXPENDED APPROPRIATIONS Suspension of right to commit	UNEXPENDED APPROPRIATIONS Carry-overs	UNEXPENDED APPROPRIATIONS Other
331 774		509 765	666 490		21 696	2 619	3 177
20	300		6 513				2 752
112 089							
443 883	**300**	**509 765**	**673 003**		**21 696**	**2 619**	**5 929**

TRANSPORTS

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Transportation Infrastructures			
Financial Assistance for the Local Road System	114 108		
Land Transportation	4 897	1 985	
Total for Program 1	119 005	1 985	
Program 2 - Transportation Systems			
Assistance for Adapting Vehicules to Handicapped Persons	8 157		
Société des Traversiers du Québec	41 450		
Air Transportation	3 961	2 550	
Public Transportation			
Agence métropolitaine de transport	55 310		
Operation	29 451		
Immovables and Debt Service	135 133		
Adapted Transportation for Handicapped Persons	60 705	4 286	
Maritime Transportation	10 675	5 860	
Land Transportation	5 518	1 525	
Other	7 391	242	9
Total for Program 2	357 751	14 463	9
Program 3 - Administration and Corporate Services			
Other	1 501		
Program 4 - Promotion and Development of Québec's Capital			
Local Development Centres of the Capitale-Nationale Region	5 474		
Commission de la capitale nationale du Québec	13 869		
Economic and Tourism Development Funds	12 118	185	
Support Program for Economic Projects	2 000		
Total for Program 4	33 461	185	
Total Appropriations and Expenditures	**511 718**	**16 633**	**9**

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals
GEA - Government enterprises and agencies

EDUC	MUNI	NPO	IND	GEA	2006	2005
	114 108				114 108	104 153
	2 912				4 897	5 118
	117 020				119 005	109 271
			6 857		6 857	
				41 450	41 450	38 916
	791	235	338		3 914	3 960
				55 273	55 273	42 097
	29 451				29 451	33 412
	135 130				135 130	130 189
	55 272		1 121		60 679	50 931
	1 536	3 188			10 584	9 916
	3 215	236	415		5 391	6 686
24	6 182	738		30	7 225	6 930
24	231 577	4 397	8 731	96 753	355 954	323 037
300	16	1 020		9	1 345	1 261
	5 474				5 474	5 296
				13 869	13 869	15 199
11	7 217	4 705			12 118	14 054
		2 000			2 000	287
11	12 691	6 705		13 869	33 461	34 836
335	**361 304**	**12 122**	**8 731**	**110 631**	**509 765**	**468 405**

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2 005
Remuneration	38 916	38 916	41 462
Operating			3 347
Capital	149 095	148 999	150 551
Interest	82 330	82 328	78 027
Support	241 377	239 522	195 018
TOTAL FOR THE PORTFOLIO	**511 718**	**509 765**	**468 405**

ALLOCATIONS TO A SPECIAL FUND
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	2006	2 005
Remuneration	66 783	66 783	72 538
Operating	34 051	34 051	31 391
Capital	324 813	324 813	270 447
Interest	247 356	247 356	211 204
Support			1 544
TOTAL FOR THE PORTFOLIO	**673 003**	**673 003**	**587 124**

TRAVAIL

BREAKDOWN OF REVENUE BY CATEGORY, SUBCATEGORY AND SUB-SUBCATEGORY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006	2005
Duties and permits		
Other		
Sales of liquefied petroleum gas	283	474
Registration - Use of liquefied petroleum gas	167	187
Inspection fees - gas distribution	1 029	2 099
Installation of electrical equipment	8 164	12 570
Installation of stationary machinery	1 682	2 355
Plumbing contractors	3 212	4 914
Building contractors	13 884	19 517
Amusement games and mechanical lift facilities	(4)	196
Lifting devices	738	1 192
Miscellaneous	6	16
	29 161	43 520
Miscellaneous revenue		
Sales of goods and services		
Forms and documents	83	68
Bureau d'évaluation médicale financing	2 037	2 199
Training, partnership and special events organization	168	208
Miscellaneous	3	1
	2 291	2 476
Less: Amounts entered in specific purpose accounts		
Bureau d'évaluation médicale financing account	2 037	2 199
Training, partnership and special events organization account	168	208
	86	69
Interest		
Miscellaneous	4	5
Recoveries		
Prior years' expenditures	223	10
Miscellaneous	1	1
	224	11
	314	85
Total own-source revenue	29 475	43 605
Total revenue	**29 475**	**43 605**

TRAVAIL

BREAKDOWN OF AUTHORIZED APPROPRIATIONS, EXPENDITURE AND OTHER COSTS BY PROGRAM, ELEMENT AND SUPERCATEGORY

Fiscal year ended March 31, 2006

(in thousands of dollars)

		CHARGES			
PROGRAMS Elements	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
PROGRAM 1 Summary: page 1-28	**LABOUR**				
1. Labour Relations	27 698	5	954	25 799	11 725
Permanent [1]	10			10	
Permanent [2]	1			1	
Permanent [3]	2				
Not requiring appropriations				950	
2. Conseil consultatif du travail et de la main-d'oeuvre	425			395	233
Not requiring appropriations				4	
3. Commission de l'équité salariale	6 206		244	5 231	3 879
Not requiring appropriations				48	
4. Conseil des services essentiels Permanent [4]	2 852		12	2 840	2 073
Not requiring appropriations				19	
5. Régie du bâtiment du Québec	45 149	1	3 099	19 241	14 536
Permanent [2]	102			102	
Not requiring appropriations				1 008	
6. Financial Contribution of the Ministère du Travail to the Commission des relations du travail	7 451			7 451	
TOTAL	89 896	6	4 309	63 099	32 446

1 Executive Power Act, (R.S.Q., c. E-18).
2 Financial Administration Act, (R.S.Q., c. A-6.001).
3 Public Administration Act, (R.S.Q., c. A-6.01).
4 Labour Code, (R.S.Q., c. C-27).

TOTAL FOR THE PORTFOLIO

	AUTHORIZED APPROPRIATIONS	Loans, investments, advances & others	Fixed assets	Expenditure	REMUNERATION
Voted	86 929	6	4 297	58 117	30 373
Permanent	2 967		12	2 953	2 073
Not requiring appropriations				2 029	
TOTAL	**89 896**	**6**	**4 309**	**63 099**	**32 446** [1]

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[1] Including 5 546 for 33 executives (deputy ministers, chief executive officers of agencies, managerial staff and personnel of equivalent standing).

The objective of this program is to develop, implement, supervise the application and coordinate the execution of policies and measures regarding minimum working conditions, labour relations, pay equity, the quality of buildings and security of users of public buildings and of technical installations. It is also designed to plan, administer and coordinate the human, physical, financial and informational resources necessary to the management of the portfolio of the ministère du Travail.

					UNEXPENDED APPROPRIATIONS		
OPERATING	DOUBTFUL ACCOUNTS AND OTHER PROVISIONS	TRANSFER	ALLOCATIONS TO A SPECIAL FUND	DEBT SERVICE	Suspension of right to commit	Carry-overs	Other
5 042		9 032				536	404
10							
	1						
							2
950							
162							30
4							
1 352						153	578
48							
767							
19							
4 705					10 503		12 305
	102						
1 008							
		7 451					
14 067	103	16 483			10 503	689	13 319
11 261		16 483			10 503	689	13 317
777	103						2
2 029							
14 067	**103**	**16 483**			**10 503**	**689**	**13 319**

TRAVAIL

TRANSFERS - BY FINANCIAL ASSISTANCE CATEGORY AND CATEGORY OF BENEFICIARY

Fiscal year ended March 31, 2006
(in thousands of dollars)

	Authorized appropriations	Expenditure	
		ENTER	HSS
Program 1 - Labour			
Labour Relations Commission	7 451		
Fight against moonlighting and tax evasion in the construction industry	8 856		
Other	185		
Total for Program 1	16 492		
Total Appropriations and Expenditures	**16 492**		

ENTER - Enterprises
HSS - Health and social services
EDUC - School boards and educational institutions

MUNI - Municipalities
NPO - Non-profit organizations
IND - Individuals

EDUC	MUNI	NPO	IND	GEA	2006	2005
				7 451	7 451	7 448
				8 856	8 856	9 500
		76		100	176	170
		76		16 407	16 483	17 118
		76		**16 407**	**16 483**	**17 118**

TRAVAIL

TRANSFER EXPENDITURE
ALLOTMENT BY EXPENDITURE CATEGORY
Fiscal year ended March 31, 2006

(in thousands of dollars)

	Authorized appropriations	2006	2005
Support	16 492	16 483	17 118
TOTAL FOR THE PORTFOLIO	**16 492**	**16 483**	**17 118**

SECTION

3

Summary financial information on the special funds

SECTION 3

SUMMARY FINANCIAL INFORMATION ON THE SPECIAL FUNDS

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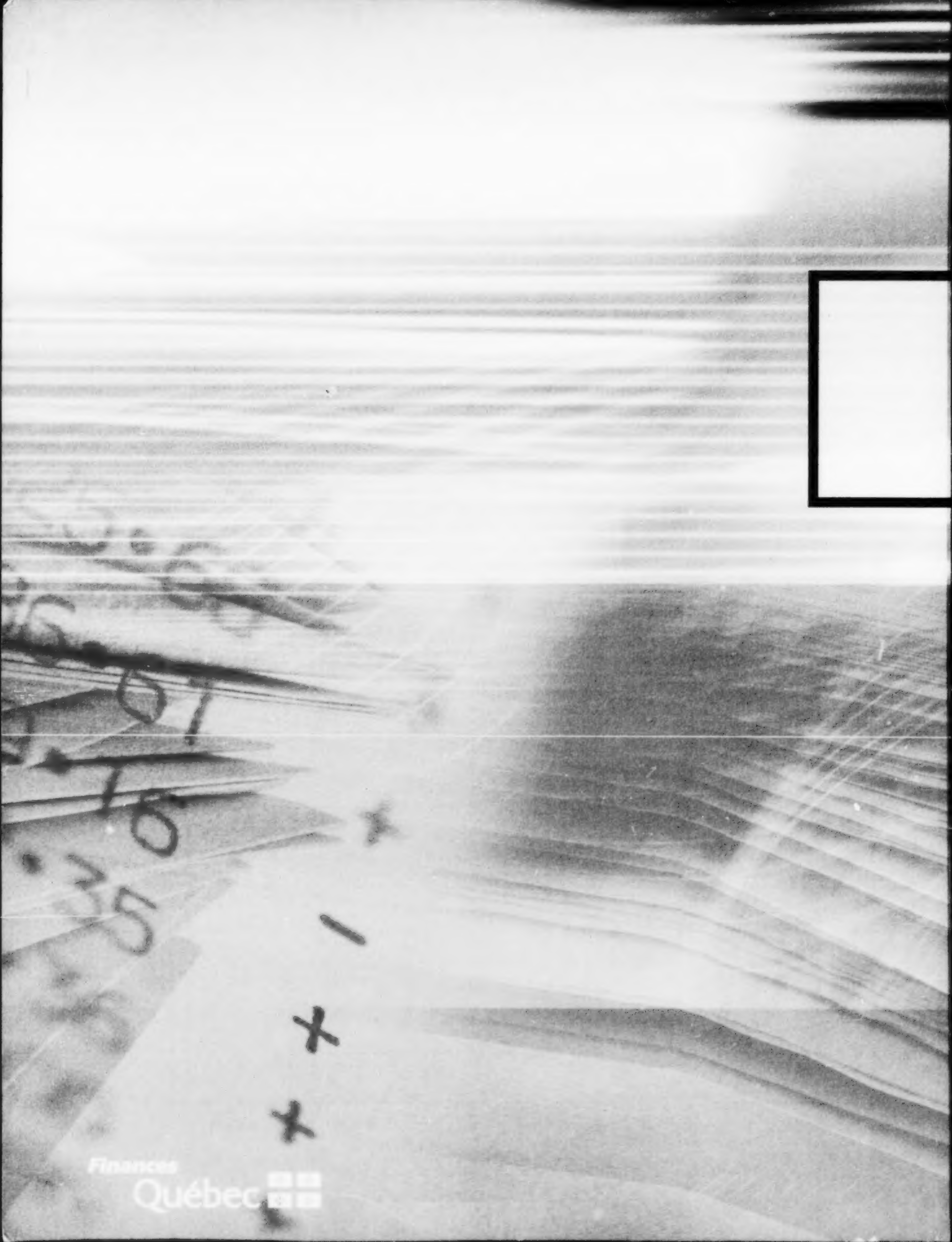
SUMMARY FINANCIAL STATEMENTS OF THE SPECIAL FUNDS

Fiscal year ended March 31, 2006
(in thousands of dollars)

	2006
	Revenue
Assistance Fund for Independent Community Action	26 314
Assistance Fund for Victims of Crime	14 116
Sinking Fund relating to Borrowings by General and Vocational Colleges in Québec	11 406
Sinking Fund relating to Borrowings by Québec School Boards	14 573
Sinking Fund relating to Borrowings by Québec University Establishments	12 213
Sinking Fund relating to Borrowings by Québec Health and Social Services Agencies	29 527
Financial Assistance Fund for Certain Disaster Areas	(6 907)
Road Network Preservation and Improvement Fund	689 643
Labour Market Development Fund	945 878
Regional Development Fund	32 761
Financing Fund	17 478
Fonds de fourniture de biens ou de services du ministère du Revenu	12 470
Rolling Stock Management Fund	78 311
Fund for the Management of Québec Immovables on Foreign Soil	11 592
Prescription Drug Insurance Fund	2 474 408
Civil Status Fund	15 904
Horse-Racing Industry Fund	12 969
Government Information Fund *	27 836
Tourism Partnership Fund	115 540
Collection Fund	82 295
Fund for the Contributions of Motorists to Public Transit	67 727
Support Payments Fund (excluding fiduciary section)	40 212
Register Fund of the Ministère de la Justice	29 552
Police Services Fund	428 910
Health Services Fund	6 066 192
Government Services Fund *	186 470
Information Technology Fund of the Conseil du trésor	958
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	36 853
Information Technology Fund of the Ministère du Revenu	33 981
Land Information Fund	124 235
Geographic Information Fund	2 136
Fonds du Centre financier de Montréal	1 290
Government Air Service Fund	59 666
Forestry Fund	288 459
Fund for the Sale of Goods and Services of the Ministère des Transports	4 949
Fonds québécois d'initiatives sociales	4 800
Ice Storm Fund	27 015
Special Olympic Fund	66 113

* Fund activities ended on November 30, 2005.

2006					2005 (Restated)
Expenditure	Excess of revenue over expenditure	Assets	Liabilities	Fund balance	Fund balance
25 243	1 071	3 780	1 299	2 481	1 410
8 947	5 169	14 236	143	14 093	8 924
2 981	8 425	157 571	2 976	154 595	181 011
12	14 561	253 239		253 239	274 163
9	12 204	258 023	4 023	254 000	243 036
21 359	8 168	169 096	21 351	147 745	179 961
(6 907)		121 219	121 219		
689 643		6 150 572	6 150 572		
955 819	(9 941)	98 390	84 007	14 383	24 324
32 761		27 980	27 980		
1 374	16 104	15 502 640	15 374 180	128 460	112 356
12 470		4 055	4 055		
78 274	37	146 003	145 775	228	191
11 592		14 060	13 075	985	985
2 474 408		695 832	695 832		
16 642	(738)	7 422	1 583	5 839	6 577
12 969		1 029	1 029		
27 296	540	15 918	14 323	1 595	1 055
116 359	(819)	33 087	29 149	3 938	4 757
79 718	2 577	23 534	5 228	18 306	15 729
67 727		16 069	16 069		
40 212		37 861	37 861		
21 578	7 974	26 422	1 861	24 561	16 587
428 910		117 335	117 335		
6 066 192		230 599	230 599		
189 191	(2 721)	333 696	297 668	36 028	84 681
958		3 963	3 963		
36 853		87 185	87 185		
33 981		204 377	204 377		
82 729	41 506	403 045	25 367	377 678	336 172
2 025	111	4 411	2 612	1 799	1 688
1 300	(10)	1 918		1 918	1 928
57 657	2 009	221 992	173 887	48 105	46 096
282 234	6 225	88 964	49 914	39 050	32 825
4 502	447	6 702	5 133	1 569	1 122
9 024	(4 224)	2 625	432	2 193	6 417
27 015		115	115		
66 801	(688)	76	3 443	(3 367)	(2 679)



Finances
Québec